

INTERNAL AUDIT REPORT

SELECTED SCHOOLS

JUNE 2005

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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**INTERNAL AUDIT REPORT
SELECTED SCHOOLS**

JUNE 2005

AUDIT COMMITTEE MEETING

JUNE 28, 2005

SCHOOL BOARD MEETING

JULY 13, 2005

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Rudolph F. Crew, Ed.D.

Chief Auditor
Allen M. Vann, CPA

Assistant Chief Auditor
Jose F. Montes de Oca, CPA

Miami-Dade County School Board

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Dr. Solomon C. Stinson

June 21, 2005

Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit Committee
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of eight adult/vocational education centers, five alternative education centers, one specialized education center, as well as the remaining four schools from Region Center V that were pending publication. The audit period for these 18 schools was one fiscal year ended June 30, 2004. This report completes the publication of the audits of all the adult/vocational, alternative, specialized, and other centers, with the exception of South Dade Adult Education Center, whose results could not be discussed on time to include in this report. Consequently, those results will be published at a later date.

The audits included a review of internal funds, property, and payroll records. We reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. We also reviewed the Purchasing Credit Card Program at three schools, while food service records and procedures were reviewed at one school. In addition, we reviewed the most current "Authorized Applications for Employees by Locations Report" at three schools. We are including the property inventory results for most of the schools reported herein, as well as the property inventory results of all other schools whose inventories had not been previously reported this fiscal year. We are also including an analysis of property losses missing through the Plant Security Report Process.

Our audits disclosed that 13 of the 18 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. There were audit exceptions at five schools, mostly in the area of internal funds. Our review of the Purchasing Credit Card Program, food service, and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed. The physical inventory results showed that most schools in this report were in compliance with the prescribed procedures related to property, and property losses reported missing through the Plant Security Report Process were mostly related to computer equipment.

The findings noted in this report were discussed with the appropriate District staff, whose responses are included in this report and with which we concur. This report will be presented to the Audit Committee at its June 28, 2005 meeting and to the School Board at its July 13, 2005 meeting.

Sincerely,

Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits eight adult/vocational education centers, five alternative education centers, one specialized education center, and four schools from Region Center V not previously reported. The audit period was one fiscal year ended June 30, 2004.

The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at three schools; (5) review of food service procedures at one school; and (6) review of the "Authorized Applications for Employees by Locations Report" at three schools.

Financial Statements and Control over Financial Reporting

In our opinion, the financial statements of all schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2003-04 fiscal year, on the cash basis of accounting. In addition, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

- We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at 13 of the 18 schools in this report (See Schedule on page 9).

Internal Funds

- At Miami Beach Adult Education Center, the year-end bookstore's Operating and Inventory Report disclosed several errors, control weaknesses over the inventory of unsold books, and an overall loss for the activity by year-end. Similar issues were noted in the prior audit report. We reviewed the activity for the current year, and although inventories were taken and operating reports were prepared monthly, the reports contained errors; however, the bookstore operation for the month of April 2005 achieved the required profit margin (Pages 19-20). The administration concurred with our findings. See responses from senior management on pages 14-16; and responses from the principal on pages 22-24.
- At The 500 Role Model Academy of Excellence, the school sold uniforms and accessories to the students; however, the corresponding Inventory and Operating Statements were not evident. Similar issues were raised in the two prior audit reports. We were unable to satisfy ourselves that potential revenues were realized for these activities for the audit period up to April 2005, because of poor recordkeeping and lack of controls over the merchandise. Also, the required minimum of three quotes from

prospective vendors was not evident. Upon verification of the outstanding invoices, the auditor, in conjunction with the Region Center administration and support staff met with the uniform vendor to clarify the related issues, agree on final payment of the outstanding invoices, and to obtain written confirmation from the vendor that there were no other outstanding liabilities to settle. According to the Region Center administration, the school will no longer sell uniforms and accessories to the students. Also, several work order books received by the school could not be located (Pages 42-44). The administration concurred with our findings. See responses from senior management on pages 14, 15, and 17; and responses from the principal on pages 46-53.

- At Paul W. Bell Middle School, there was a difference between potential sales of material tickets and collections posted to the account. We extended our review of these sales up to the current year and discovered that a teacher had currently sold material tickets, but had failed to submit the collections to the treasurer for deposit. These collections were turned in by the teacher for deposit, once this issue was brought to the attention of the school administration (Pages 64-65). The administration concurred with our findings. See responses from senior management on pages 14, 15, and 18; and responses from the principal on pages 67-68.
- At Olympia Heights Elementary School, we were unable to verify whether revenues were fully realized from several field trips because amounts collected from students varied depending on the amenities purchased and the number of participants, and supporting documentation detailing the different variables was not evident. We extended our review to current year field trips and noted similar conditions. We also noted discrepancies between the prices listed on the Field Trip Permission Request Forms and the amounts collected from the students. Subsequent to our findings, the school prepared and provided us with additional documentation; however, the information was not sufficient to enable us to verify the potential revenues of all field trips tested (Pages 69-70). The administration concurred with our findings. See responses from senior management on pages 14, 15, and 18; and responses from the principal on pages 72-74.
- At Snapper Creek Elementary, the school reported to M-DCPS Police several incidents of monies missing from the Before/After School Care Program (B/ASCP) collections. According to the school administration, stricter controls over the collections were implemented; however, we still noted some deficiencies in the process. Those deficiencies were discussed with the school administration. The principal also reported an incident of B/ASCP records that were missing, and although the school re-created most of the records, several were incomplete or not evident. Consequently, we reviewed the program up to March 2005 and determined that records for the current year were in order and revenues were adequate. During our audit, the manager of the program resigned from the school (Pages 75-76). The administration concurred with our findings. See responses from senior management on pages 14, 15, and 18; and responses from the principal on pages 78-80.

- **We recommend that the corresponding Region Center and District offices closely monitor the school's adherence to the procedures in the new Manual of Internal Fund Accounting¹ to prevent recurrence of these findings.**

Payroll

- At The 500 Role Model Academy of Excellence, some hourly paid employees worked hours in excess of their maximum allowable hours in a given pay period and the excess was paid in subsequent pay periods. Also, several employees did not always indicate their presence on the Daily Payroll Attendance Sheets and were reported present. In addition, leave cards were not always evident (Pages 42-44). The administration concurred with our findings. See responses from senior management on pages 14, 15, and 17; and responses from the principal on pages 46-53.
- **We recommend that the corresponding Region Center office closely monitor the school's adherence to the procedures in the Payroll Processing Procedures Manual to prevent recurrence of these findings.**

Property

- The results of physical inventories of property items with an individual cost of \$1,000 or more are included for most of the schools whose audit results are reported herein, as well as for all other schools whose physical inventory results had not been previously reported. At the time of this publication, there were three schools where property inventories were currently in progress, and those results will be published at a later date. Also included is the corresponding analysis of property losses reported missing through the Plant Security Report Process. Results are summarized as follows:
- Of the total 40 adult/vocational, alternative, specialized education centers, and other similar centers, property inventory results of 18 of these schools were previously reported to the Audit Committee and the School Board, and the inventories of the following three schools were currently in progress and will be published at a later date: Corporate Academy South, School for Advanced Studies, and Ruth Owens Krusé Educational Center. Consequently, inventory results for the remaining 19 schools are included herein. At 18 of these 19 schools, property procedures were complied with, and all items with an individual cost of \$1,000 and over were accounted for. Only one school reported 2 missing items valued at a cost of \$9,925 and a depreciated value of \$2,468. Approximately, \$16.5 million was inventoried at these 19 schools, and none of them reported property losses through the Plant Security Report Process (Page 10).

¹At the School Board meeting of March 17, 2004, the School Board repealed the Manual of Internal Accounting and promulgated a **new** Manual of Internal Fund Accounting under the final approval to amend School Board Rules 6Gx13-3D-1.021 and 6Gx13-3D-1.061, and to repeal School Board Rule 6Gx13-3D1.06. Although this action took effect, the Manual of Internal Accounting is cited in this Audit Report, because it was the official document during the 2003-04 fiscal year. As agreed by the Office of the Controller and this office, enforcement of the **new** Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-05 fiscal year.

- Property inventory results of schools in Region Center V were previously reported to the Audit Committee and the School Board, with the exception of the four schools that are part of this report. Results disclosed that all four schools were in compliance with property procedures, and items were properly accounted for. Approximately \$2.3 million was inventoried at these schools, and there were no property losses reported through Plant Security Reports (Page 11).
- We are also including the results of the physical inventories of property items of all Region Center II schools whose audits were previously published, but whose current property inventories were conducted subsequent to the publication of the audit reports. Inventory results indicated that, except for one school, all others were in compliance with property procedures and there were “no unlocated” items. Approximately \$ 30.7 million was inventoried at these schools, and only 3 items valued at \$ 4,748 and with a depreciated value of \$3,422 were reported missing at one school (Page 12). In addition, property losses reported through Plant Security Reports disclosed a total loss of 81 items at a cost of \$160,975 and a depreciated value of \$74,769 reported at 16 schools. The majority of the items consisted of computer equipment (Page 13).

Purchasing Credit Card Program

- o A review of the Purchasing Credit Card Program’s records and procedures at three schools disclosed that there was general compliance with the Purchasing Credit Card Program Policies & Procedures Manual.

Food Service

- o A review of the food service procedures at one school disclosed that there was general compliance with the Food and Nutrition Procedures Manual.

Data Security Quarterly Management Report And Approval Review

- o Our review of the “Authorized Applications for Employees by Locations Report” at three schools disclosed that the reports were signed by the principals to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
- **We commend the administration and staff of these schools, as well as the corresponding Region Center and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

BACKGROUND

The Office of Management and Compliance Audits has performed the audits of the schools enumerated in the Table of Contents section of this report, as required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, which requires an annual audit of internal funds.

Internal funds are monies collected and expended within a school which are used for financing activities not otherwise financed by the School Board. Internal funds monies are collected in connection with summer program activities, school athletic events, fund-raising activities, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies and all other similar monies, properties or benefits.

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2004 was 1.86%.

The principal of each individual school, and his/her staff, are primarily responsible for performing the actual internal accounting functions in accordance with the Manual of Internal Accounting and maintaining adequate internal controls. The financial statements are similarly the responsibility of management and were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, these activities are not recorded in the schools' internal funds and consequently are not audited by us.

Property

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Accordingly, our office conducts yearly inventories at each school of all property items with an individual value of \$1,000 or more, the results of which are reported herein.

Payroll

All payroll transactions must be processed following the Payroll Processing Procedures Manual, which establishes the guidelines for the recordkeeping, reporting, and maintenance of payroll and payroll records.

Each school processes their own biweekly payrolls. Timekeeping personnel enter the employees' time and attendance data, on a centralized information system. After the information is entered into the system, it is approved by the principal on-line. Subsequently, the payroll department reviews the information and processes the payroll. Once the checks/advice are printed, they are distributed throughout the District by Treasury Management.

Purchasing Credit Card (P-Card) Program

At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

The credit card program was designed to streamline the acquisition process by enabling employees at the schools to make small dollar purchases (less than \$1,000 per individual transaction) for materials and supplies. The program is managed by the Office of the Controller.

Food Service

The National School Lunch and School Breakfast Programs, as administered by M-DCPS under the Department of Food and Nutrition, provides free and reduced priced meals to needy students. Students from households who receive food stamps and/or Temporary Aid to Needy Families (TANF) and who have a social security number on file at the school may be eligible for direct certification. Students who are not directly certified must submit applications to participate in the free and reduced price meals program, and eligibility is based on certain eligibility requirements.

Student applications are maintained at the schools, and an application must be renewed each year. The federal government requires random sample verification of income. While M-DCPS operates a centralized school food service program, at the schools the principal and food service manager are responsible for maintaining food service records as prescribed in the Food and Nutrition Procedures Manual.

Data Security Quarterly Management Report and Approval Review

Principals are responsible to ensure that only authorized school staff has access to designated computer applications. Information Technology Services (ITS) produces a quarterly report for each school location titled "Authorized Applications for Employees by Locations Report". Principals are responsible for reviewing this quarterly report to determine the appropriateness of computer applications approved for each school employee, as to whether they are required for his or her assigned duties; and to ensure that access to the computer application that allows for changes to students' academic grades is limited to a specific and restricted number of authorized personnel at their schools.

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2004-05 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2004, of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

- express an opinion on the financial statements of the schools;
- evaluate compliance by the schools with the policies and procedures prescribed by the Manual of Internal Accounting;
- evaluate the internal control at the schools to determine the extent to which the control components promote compliance with the policies and procedures prescribed by the Manual of Internal Accounting;
- provide assurances to the administration regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card and food service programs procedures; and that certain information technology controls are in place.

In addition to the audit of internal funds we performed the following:

- An inventory of **all** property items with an individual value of \$1,000 or more was taken at the schools to verify compliance with the Manual of Property Control Procedures.
- A review of selected payroll procedures **currently in effect** at **all** the schools to evaluate the propriety of the preparation and processing of the payroll, and to determine adherence to the Payroll Processing Procedures Manual.
- A review of the purchasing credit card program records and procedures **currently in effect** was made at **selected** schools to determine compliance with the Purchasing Credit Card Program Policies & Procedures Manual.
- A review of the **current** food service records and procedures was made at **selected** schools to determine compliance with the Food and Nutrition Procedures Manual.
- A review of Information Technology Services (ITS) "Authorized Applications for Employees by Locations Report" at **selected** schools to ascertain that they are currently being reviewed and signed by the principal and that, according to these reports, access to academic grade changes via the computer system is limited and restricted.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. We planned and performed the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements of all the audited schools. We also analyzed selected activities where the schools generated significant resources. The results of our property audits reported herein were in all material respects similarly conducted in accordance with the generally accepted government auditing standards, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Controls

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2004.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Accounting, which contains the procedures established to control the use of the internal funds. The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories. To the extent that grants and donations were received, we performed such tests as deemed appropriate in the circumstances to ensure that internal controls over financial reporting were adequate.

Reportable conditions are covered in the individual audit report of the school where the conditions were noted, as well as summarized in the **Summary of Audit Findings section within the Executive Summary** of this report. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SELECTED SCHOOLS SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL

| Schools | Page No. | CURRENT YEAR FINDINGS | | PRIOR YEAR FINDINGS | |
|--|----------|-----------------------|---|---------------------|--|
| | | Total per School | AREA OF FINDING | Total per School | AREA OF FINDING |
| <u>Adult/Vocational Education Centers</u> | | | | | |
| Miami Beach Adult Ed. Ctr. ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾ | 19 | 1 | • Bookstore | 5 | • Fin. Mgt. • Grants • Res. Verification • Payroll • Bookstore |
| George T. Baker Aviation School ⁽²⁾ | 25 | None | | None | |
| The English Center ⁽⁵⁾ | 27 | None | | None | |
| Fienberg/Fisher Adult Ed. Center ⁽³⁾ | 29 | None | | 3 | • Fin. Mgt. • Rec. & Deposits • Payroll |
| Miami Jackson Adult Ed. Center ⁽⁵⁾ | 31 | None | | 4 | • Pre-No. Forms • Rec. & Deposits • Disbursements • Bookstore |
| Miami Lakes Ed. Ctr. ⁽²⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾ | 33 | None | | None | |
| North Miami Adult Ed. Center | 38 | None | | 1 | • Payroll |
| South Dade Adult Ed. Center ⁽⁷⁾ | -- | | | | |
| Southwest Miami Adult Ed. Center | 40 | None | | None | |
| <u>Alternative Education Centers</u> | | | | | |
| The 500 Role Model Ac. Of Exc. ⁽¹⁾ | 42 | 3 | • Pre-No. Forms • Payroll • School Uniforms | 2 | • Disbursements • School Uniforms |
| Academy for Comm. Education ⁽²⁾ | 54 | None | | | |
| Corporate Academy South ⁽²⁾ | 56 | None | | | |
| Juvenile Justice Center ⁽²⁾ | 58 | None | | 1 | • Payroll |
| Jan Mann Opportunity School ⁽²⁾ | 60 | None | | 5 | • Fin. Mgt. • Receipts/Dep. • Disbursements • Fund 9 • Payroll |
| <u>Specialized Education Center</u> | | | | | |
| Neva King Cooper Educational Ctr. | 62 | None | | None | |
| <u>Region Center V Schools</u> | | | | | |
| Paul W. Bell Middle ⁽⁸⁾ | 64 | 1 | • Material Tickets | None | |
| Olympia Heights Elementary | 69 | 1 | • Field Trips | None | |
| Snapper Creek Elementary | 75 | 1 | • B/ASC Program | None | |
| Jane S. Roberts K-8 Center ⁽²⁾⁽⁴⁾ | 81 | None | | None | |
| Total | | 7 | | 21 | |

Notes:

- (1) Same school administration responsible for findings during both audit periods (2 schools).
- (2) Change of principal at this school (8 schools).
- (3) Miami Beach and Fienberg/Fisher Adult consolidated operations under Miami Beach Adult effective November 2004.
- (4) "Authorized Applications for Employees by Locations" Report reviewed at this school (3 schools).
- (5) Purchasing Credit Card at this school (3 schools).
- (6) Audit of adult education center and high school (1 school).
- (7) Audit in progress. Results to be reported at a later date (1 school).
- (8) Food service records and procedures reviewed at this school (1 school).

PROPERTY SCHEDULES

**SELECTED SCHOOLS
COMPARATIVE PROPERTY INVENTORY RESULTS**

| Schools | CURRENT INVENTORY | | | | | PRIOR INVENTORY | |
|---|-------------------|-----------------|-----------------|------------|------------------------|---------------------------|-----------------|
| | Total Items | Dollar Value | Unlocated Items | | | No. of Unloc. Items | Dollar Value |
| | | | No. of items | At Cost | At Deprec. Value | | |
| Adult/Vocational Education Centers | | | | | | | |
| Miami Beach Adult Ed. Ctr. | 255 | \$ 424,139 | None | | | 1 | \$ 3,895 |
| American Adult Education Ctr. ⁽¹⁾ | -- | | | | | | |
| George T. Baker Aviation | 674 | 2,295,573 | None | | | None | |
| Coral Gables Adult Ed. Ctr. ⁽²⁾ | -- | | | | | | |
| D.A. Dorsey Educational Ctr. | 493 | 828,972 | None | | | None | |
| The English Center | 647 | 1,126,146 | None | | | None | |
| Fienberg/Fisher Adult Ed. Ctr. | 169 | 240,051 | None | | | 1 | 3,336 |
| Hialeah Adult Education Ctr. ⁽¹⁾ | -- | | | | | | |
| Hialeah-Miami Lakes Adult Ed. Ctr. ⁽¹⁾ | -- | | | | | | |
| Lindsey Hopkins Tech. Ed. Ctr. ⁽²⁾ | -- | | | | | | |
| Miami Coral Park Adult Ed. Ctr. ⁽³⁾ | -- | | | | | | |
| Miami Jackson Adult Ed. Ctr. | 74 | 86,909 | None | | | None | |
| Miami Lakes Educational Ctr. | 2,698 | 6,432,512 | None | | | None | |
| Miami Palmetto Adult Ed. Ctr. ⁽²⁾ | -- | | | | | | |
| Miami Senior Adult Ed. Ctr. ⁽²⁾ | -- | | | | | | |
| Miami Springs Adult Ed. Ctr. ⁽³⁾ | -- | | | | | | |
| Miami Sunset Adult Ed. Ctr. ⁽²⁾ | -- | | | | | | |
| Robert Morgan Educational Ctr. ⁽²⁾ | -- | | | | | | |
| North Miami Adult Education Ctr. | 283 | 277,530 | None | | | None | |
| South Dade Adult Education Ctr. | 667 | 1,191,999 | 2 | \$ 9,925 | \$ 2,468 | 7 | 6,987 |
| Southwest Miami Adult Ed. Ctr. | 88 | 115,044 | None | | | None | |
| William H. Turner Tech. ⁽³⁾ | -- | | | | | | |
| Alternative Education Centers | | | | | | | |
| The 500 Role Model Ac. of Exc. | 184 | 323,721 | None | | | None | |
| Academy for Community Ed. | 142 | 159,669 | None | | | None | |
| C.O.P.E. Center North ⁽¹⁾ | -- | | | | | | |
| Corporate Academy North | 245 | 356,037 | None | | | None | |
| Corporate Academy South ⁽⁴⁾ | -- | | | | | | |
| Juvenile Justice Ctr. | 236 | 262,868 | None | | | None | |
| J.R.E. Lee Educational Ctr. | 307 | 428,759 | None | | | None | |
| Jan Mann Opportunity School | 441 | 650,501 | None | | | None | |
| Miami-MacArthur North Senior ⁽²⁾ | -- | | | | | | |
| Miami-MacArthur South Senior ⁽²⁾ | -- | | | | | | |
| School for Advanced Studies ⁽⁴⁾ | -- | | | | | | |
| School for Applied Technology | 128 | 199,109 | None | | | None | |
| Dorothy M. Wallace COPE Ctr. ⁽²⁾ | -- | | | | | | |
| Specialized Education Centers | | | | | | | |
| Neva King Cooper Ed. Ctr. | 165 | 310,731 | None | | | None | |
| Ruth Owens Kruse Ed. Ctr. ⁽⁴⁾ | -- | | | | | | |
| Merrick Ed. Ctr. ⁽²⁾ | -- | | | | | | |
| Robert Renick Ed. Ctr. | 564 | 818,998 | None | | | None | |
| Other Center | | | | | | | |
| Hospitality Services ⁽¹⁾ | -- | | | | | | |
| TOTAL | 8,460 | \$ 16,529,268 | 2 | \$ 9,925 | \$ 2,468 | 9 | \$ 14,218 |

Notes:

⁽¹⁾ Property inventory reported to the Audit Committee in May 3, 2005 and to the School Board on May 18, 2005 (4 schools and 1 center).

⁽²⁾ Property inventory reported to the Audit Committee in January 25, 2005 and to the School Board on February 16, 2005 (10 schools).

⁽³⁾ Property inventory reported to the Audit Committee in March 15, 2005 and to the School Board on April 13, 2005 (3 schools).

⁽⁴⁾ Property inventory currently in progress. Results will be published at a later date, in the 2005-06 fiscal year (3 schools).

There were no property losses reported through the Plant Security process for any of these schools.

**SELECTED REGION CENTER V SCHOOLS
COMPARATIVE PROPERTY INVENTORY RESULTS**

| Schools | CURRENT INVENTORY | | | | | PRIOR INVENTORY | |
|--|-------------------|-----------------|-----------------|------------|------------------------|---------------------------|-----------------|
| | Total Items | Dollar Value | Unlocated Items | | | No. of Unloc. Items | Dollar Value |
| | | | No. of items | At Cost | At Deprec. Value | | |
| <u>Region Center V Schools*</u> | | | | | | | |
| Paul W. Bell Middle | 586 | \$ 897,654 | None | | | 7 | \$ 10,070 |
| Olympia Heights Elementary | 235 | 374,281 | None | | | None | |
| Snapper Creek Elementary | 295 | 402,087 | None | | | None | |
| Jane S. Roberts K-8 Center | 463 | 674,336 | None | | | None | |
| TOTAL | 1,579 | \$ 2,348,358 | None | | | 7 | \$ 10,070 |

Notes:

* Property results of all other Region Center V schools were previously reported in October 2004 , March 2005, and May 2005 .

There were no property losses reported through the Plant Security process for any of these schools.

**REGION CENTER II SCHOOLS
COMPARATIVE PROPERTY INVENTORY RESULTS**

| SCHOOLS | CURRENT INVENTORY | | | | | PRIOR INVENTORY | |
|---------------------------------------|-------------------|-----------------|-----------------|------------|------------------------|---------------------------|-----------------|
| | Total Items | Dollar Value | Unlocated Items | | | No. of Unloc. Items | Dollar Value |
| | | | No. of items | At Cost | At Deprec. Value | | |
| Dr. Michael M. Krop Senior | 1,750 | \$ 3,344,804 | None | | | None | |
| Miami Beach Senior | 1,182 | 1,710,922 | None | | | None | |
| Miami Norland Senior | 1,109 | 1,521,470 | None | | | None | |
| North Miami Senior | 839 | 1,354,363 | None | | | None | |
| North Miami Beach Senior | 1,201 | 1,898,108 | None | | | None | |
| Highland Oaks Middle | 703 | 999,478 | None | | | None | |
| Thomas Jefferson Middle | 784 | 1,045,054 | None | | | None | |
| John F. Kennedy Middle | 1,171 | 1,493,266 | None | | | None | |
| Nautilus Middle | 677 | 971,943 | None | | | None | |
| Norland Middle | 786 | 1,057,593 | 3 | \$ 4,748 | \$ 3,422 | None | |
| North Miami Middle | 701 | 911,903 | None | | | None | |
| Parkway Middle | 471 | 571,296 | None | | | None | |
| Biscayne Elementary | 436 | 592,008 | None | | | None | |
| Biscayne Gardens Elementary | 458 | 540,497 | None | | | None | |
| Virginia A. Boone/Highland Oaks Elem. | 318 | 403,194 | None | | | None | |
| Ruth K. Broad/Bay Harbor Elementary | 492 | 691,695 | None | | | None | |
| W. J. Bryan Elementary | 437 | 606,542 | None | | | None | |
| Crestview Elementary | 359 | 488,337 | None | | | None | |
| Gertrude K. Edelman/Sabal Palm Elem. | 328 | 431,216 | None | | | None | |
| Fienberg Fisher Elementary | 554 | 729,509 | None | | | None | |
| Fulford Elementary | 397 | 525,912 | None | | | None | |
| Gratigny Elementary | 374 | 505,996 | None | | | None | |
| Greynolds Park Elementary | 460 | 657,875 | None | | | None | |
| Hibiscus Elementary | 278 | 424,831 | None | | | None | |
| Madie Ives Elementary | 431 | 568,436 | None | | | None | |
| Linda Lentin Elementary | 395 | 602,954 | None | | | None | |
| Myrtle Grove Elementary | 261 | 421,439 | None | | | None | |
| Natural Bridge Elementary | 349 | 480,086 | None | | | None | |
| Norland Elementary | 320 | 441,344 | None | | | None | |
| North Beach Elementary | 374 | 500,398 | None | | | None | |
| North Miami Elementary | 328 | 487,645 | None | | | None | |
| Norwood Elementary | 320 | 446,353 | None | | | None | |
| Oak Grove Elementary | 248 | 318,314 | None | | | None | |
| Ojus Elementary | 353 | 471,167 | None | | | None | |
| Parkview Elementary | 297 | 427,884 | None | | | None | |
| Parkway Elementary | 252 | 379,447 | None | | | None | |
| Scott Lake Elementary | 242 | 321,532 | None | | | None | |
| Hubert O. Sibley Elementary | 424 | 526,489 | None | | | None | |
| South Pointe Elementary | 228 | 364,136 | None | | | None | |
| Treasure Island Elementary | 425 | 491,071 | None | | | None | |
| TOTAL | 21,512 | \$ 30,726,507 | 3 | \$ 4,748 | \$ 3,422 | None | |

**REGION CENTER II SCHOOLS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY**

| SCHOOLS | No. Of Plant Security Reports | Total Items | Total Amount At Cost | CATEGORY (AT COST) | | | Total Depreciated Value |
|-------------------------------------|--|----------------|----------------------------|--------------------|-------------------|------------------|-------------------------------|
| | | | | Audio Visual | Computers | Other | |
| Dr. Michael M. Krop Senior | 4 | 5 | \$ 25,861 | | | \$ 25,861 | \$ 17,697 |
| Miami Beach Senior | 1 | 3 | 4,987 | | \$ 4,987 | | 2,292 |
| Miami Norland Senior | 1 | 1 | 1,550 | | 1,550 | | 594 |
| North Miami Senior | 3 | 4 | 8,826 | \$ 2,500 | 6,326 | | 5,003 |
| North Miami Beach Senior | 1 | 9 | 22,660 | 13,860 | 8,800 | | 9,848 |
| Highland Oaks Middle | 2 | 2 | 4,309 | 2,910 | 1,399 | | 1,843 |
| John F. Kennedy Middle* | 2 | 40 | 66,379 | 7,957 | 58,422 | | 33,433 |
| Norland Middle | 1 | 1 | 1,642 | | 1,642 | | 301 |
| North Miami Middle | 1 | 1 | 2,021 | | 2,021 | | 1,448 |
| Parkway Middle | 2 | 3 | 4,090 | | 4,090 | | 95 |
| Virginia A. Boone/Highland Oaks El. | 2 | 3 | 4,408 | | 4,408 | | 1,680 |
| W. J. Bryan Elementary | 1 | 1 | 2,778 | 2,778 | | | - |
| Fienberg/Fisher Elementary | 1 | 1 | 2,002 | | 2,002 | | 501 |
| Fulford Elementary | 1 | 1 | 1,995 | | 1,995 | | - |
| North Miami Elementary | 1 | 3 | 3,786 | | 3,786 | | 34 |
| South Pointe Elementary | 1 | 3 | 3,681 | | 3,681 | | - |
| TOTAL | 25 | 81 | \$ 160,975 | \$ 30,005 | \$ 105,109 | \$ 25,861 | \$ 74,769 |

Notes:

* Because of the significance of the losses of property at John F. Kennedy Middle School, the principal upgraded security significantly at the school.


Schools with no property reported missing through the Plant Security Report Process are excluded from this schedule.

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

June 10, 2005

To: Mr. Allen Vann, Chief Auditor
Office of Management and Compliance Audits

From: Sonia E. Díaz, Deputy Superintendent
Curriculum and Instruction 

**SUBJECT: RESPONSE TO 2003-2004 INTERNAL FUNDS AUDITS
FOR SELECTED SCHOOLS**

The responses to the internal funds audits conducted for the 2003-2004 fiscal year by the Office of Management and Compliance Audits at the following selected schools are attached:

- √ Miami Beach Adult Education Center
- √ The 500 Role Model Academy
- √ Olympia Heights Elementary School
- √ Snapper Creek Elementary
- √ Paul W. Bell Middle School


The Region Superintendents will provide assistance to the affected personnel at these schools. This office will monitor the ongoing actions of the administrators at these locations in order to prevent future audit exceptions in the internal funds.

SED/pag
Attachments
M281

MEMORANDUM

June 6, 2005
WSY/#M170/2004-2005

To: Dr. Sonia Díaz, Deputy Superintendent
Curriculum and Instruction

From: Willa S. Young, Associate Superintendent
Regional Operations 

**SUBJECT: RESPONSES TO 2003-2004 INTERNAL FUNDS AUDITS
SELECTED SCHOOLS**

Please find attached responses to the internal funds audits and property audits conducted for the 2003-2004 fiscal year for the following selected schools:

- ✓ Miami Beach Adult Education Center
- ✓ The 500 Role Model Academy
- ✓ Olympia Heights Elementary School
- ✓ Snapper Creek Elementary School
- ✓ Paul W. Bell Middle School

I concur with the assistance that the Region Superintendents plan to provide to the affected personnel at these schools. This office will continue the practice of monitoring the ongoing actions of the administrators at these locations to prevent and eliminate audit exceptions in internal funds.

WSY/pag
Attachments

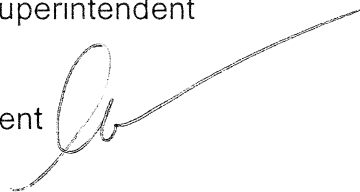
cc: Ms. Enid Weisman
Ms. Carol Cortes
Mr. John Gilbert

MEMORANDUM

June 2, 2005
EW/2004-2005#273
(305)624-8802

TO: Ms. Willa S. Young, Associate Superintendent
Regional Operations

FROM: Ms. Enid Weisman, Superintendent
Region Center II



**SUBJECT: RESPONSE TO 2003-2004 INTERNAL FUNDS AUDIT FOR
MIAMI BEACH ADULT EDUCATION CENTER**

Please find enclosed the response to the internal funds audit conducted for the 2003-2004 school year at Miami Beach Adult Education Center. Attached, you will find a memorandum from the principal outlining the corrective and preventative strategies that she will take to address the audit exception in the bookstore. Throughout the 2005-2006 school year, the principal will put a system in place to monitor the bookstore on a monthly basis. She will meet with the bookstore clerks and selected school staff to monitor compliance and ensure supporting documentation is maintained.

The principal will confer with the Region II Director to ensure compliance with all guidelines found in the new Manual of Internal Fund Accounting and the Adult and Applied Technology Education Procedures Manual to prevent future exceptions in the internal funds account.

The Region II Director will continue to work with the principal to promote efficient fiscal practices. Should you have any questions, please contact me at 305-624-8802.

EW/CBM
Attachments

cc: Mr. Jose Montes de Oca
Dr. Carmen B. Marinelli
Ms. Martha Montaner

REGION CENTER III

June 1, 2005
CC#347/2004-2005

MEMORANDUM

TO: Ms. Willa S. Young, Associate Superintendent
Regional Operations

FROM: Carol Cortes, Region Superintendent
Region Center III

SUBJECT: **RESPONSE TO 2003-2004 AUDIT OF 500 ROLE MODEL ACADEMY
OF EXCELLENCE**

Please find the enclosed response to the internal funds audit conducted for the 2003-2004 school year for the 500 Role Model Academy of Excellence. Attached you will find the immediate corrective actions and the preventative monitoring strategies to avoid the recurrence of these exceptions. A meeting was held with the vendor, the auditor, the former site administrator of the 500 Role Model Academy of Excellence, the Internal funds Business Manager, and the Region Center III Business Director on May 27, 2005 in order to bring closure to the uniform issue at this school. The uniform issues were clarified during the meeting and the vendor furnished a letter acknowledging that all debts and charges dealing with the sale of uniforms have been satisfied.

The site administrator has implemented corrective and preventative strategies in response to the cited payroll audit exceptions. The site administrator met with the payroll clerk to monitor payroll processing procedures and to ensure compliance.

The former Site Administrator at this school has since been transferred to another site. The responses to the exceptions indicate what preventative steps he would take if he were in a similar position in the future. Effective with the beginning of the 2005-2006 school year, a new principal will be assigned to the 500 Role Model Academy of Excellence. These exceptions will be reviewed with this principal and support activities will be implemented.

We look forward to working with the new principal of the 500 Role Model Academy of Excellence to promote efficient fiscal practices.

 CC

CC/RK:cp
Attachments

cc: Mr. Jose F. Montes de Oca
Ms. Maria T. Gonzalez
Mr. Robert Kalinsky

MEMORANDUM

June 2, 2005
JFG/2004-05/M#433

TO: Ms. Willa S. Young, Associate Superintendent
Regional Operations

FROM: John F. Gilbert, Region Superintendent
Region Center V

SUBJECT: **RESPONSE TO 2003-2004 INTERNAL FUNDS AUDITS**

Attached please find the responses to the internal funds audits conducted at Paul Bell Middle School, Olympia Heights Elementary School, and Snapper Creek Elementary School, prepared by each of the school principals. Each principal has described the immediate corrective actions that were taken to address the audit exceptions in their respective schools, as well as what preventive strategies will be established to prevent any recurrences.

Through the support of the Business Director, Region Center V will ensure that each principal, school treasurer, and all other staff members as appropriate, participate in the *Money Matters Support Program*. The Business Director will conduct quarterly mini-audits, as well as work closely with the principals and treasurers on a monthly basis to monitor proper maintenance of each school's internal funds as stipulated in the Manual of Internal Accounting.

We look forward to the opportunity to assist all school principals in assuring compliance with all policies and procedures in the Manual of Internal Accounting.

JFG/MF/jh
Attachments

cc: Mr. Jose Montes de Oca
Dr. Melanie Fox
Mr. Carlos E. Fernandez
Dr. Kenneth Wheeler
Mr. James Haj
Ms. Frances Nobregas
Ms. Melanie Visnich

II. INDIVIDUAL AUDIT REPORTS

ADULT/VOCATIONAL EDUCATION CENTERS

MIAMI BEACH ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER*

Address: 2231 Prairie Avenue, Miami Beach, Florida 33139

Date Center Established: 1989

Principals During Audit Period: Mr. Robert P. Horton (Through January 2004; retired)
Mr. Zachary Garvin (Through May 2004 as Assistant Principal;
presently Assistant Principal at American
Adult Education Center)
Position open from May 2004 through October 2004

Current Principal: Ms. Martha Montaner (Effective October 2004)

Treasurers: Mr. Jose E. Nuñez (Through May 2004)
Ms. Haydee Garay

Community School Assistant Principals: Mr. Clewis Wright (Nautilus Middle Satellite)
Ms. Sandra White (Nautilus Middle Satellite)
Mr. Victor Ferrante

After School Care Program Manager: Ms. Flor Schulz (Treasure Island Community School
Satellite)

Community School Program Secretaries: Mr. Jose E. Nuñez (Through May 2004)
Ms. Elina Medina-Gonzalez (Through February 2005)
Ms. Maria E. Benaglia (Through February 2005)

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Interest Rate</u> | <u>6/30/04</u> |
|----------------------|--------------------------|---------------------------|
| Checking Account: | | |
| SunTrust Bank | 0.10 | \$50,134.00 |
| Credit Card Account: | | |
| SunTrust Bank | -- | <u>2,759.82</u> |
| TOTAL | | <u><u>\$52,893.82</u></u> |

*This center and Fienberg/Fisher Adult Education Center consolidated their operations effective November 2004. Subsequent to the October 2004 reorganization, this center reports to Region Center II.

MIAMI BEACH ADULT EDUCATION CENTER (Continued)

Property, Payroll, and Data Security

Property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with.

Internal Funds

With the exception of the bookstore operation, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted below.

Bookstore

1. Our review of the bookstore operation disclosed that:
 - a. The bookstore's operating and inventory report reflected a gross profit of \$618 that was incorrect. In fact, the report contained several errors. Based on our review, there was an actual loss of \$2,783; and, assuming the required 20 percent markup on the cost of books sold, the unrealized potential revenues from this activity could be as high as \$9,260. A similar item was noted in the prior audit report.
 - b. As a result of the prior year exception, we verified the ending inventory of books at June 30, 2004; however, after our visit, the school found books with a cost of \$3,062 that had not been included in the inventory. Reportedly, these additional books were stored separately from the regular inventory and were found subsequent to our verification.

Subsequent to the 2003-04 fiscal year, the operations of Fienberg/Fisher Adult Education Center and this center were consolidated. Accordingly, we decided to review their combined bookstore operation up to April 2005. Our review disclosed that, although monthly inventories were being conducted and monthly operating reports were being prepared, the reports contained errors; however, we were able to verify that the bookstore operation for the month of April 2005 achieved the required profit margin. The Adult and Applied Technology Education Procedures Manual establishes the procedures to properly conduct the bookstore operation. We recommend that the new school administration continue to monitor the bookstore operation to make sure that bookstore sales are generated following the established profit margins, proper controls are established over the inventory of books, and the operating and inventory reports are properly prepared.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 111

VOCATIONAL/ADULT

SCHOOL - 7202 MIAMI BEACH ADULT

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| ----- | ----- | ----- | ----- | ----- | ----- |
| CLASSES AND CLUBS | 72.00 | .00 | .00 | .00 | 72.00 |
| TRUST | 15,692.00 | 23,236.83 | 25,161.71 | 2,052.49- | 11,714.63 |
| SCHOOL STORE | 22,521.72 | 29,596.33 | 28,171.63 | 5,960.00- | 17,986.42 |
| GENERAL | 769.20 | 778.99 | 2,053.12 | 8,012.49 | 7,507.56 |
| INSTRUCTIONAL MATE | 14,494.10 | 220.00 | 451.17 | .00 | 14,262.93 |
| ADULT EDUCATION | .00 | 5,291.00 | 5,291.00 | .00 | .00 |
| COMMUNITY SCHOOL | 6,977.20 | 114,972.80 | 120,599.72 | .00 | 1,350.28 |
| TOTAL | 60,526.22 | 174,095.95 | 181,728.35 | .00 | 52,893.82 |

| | | | | | | | |
|----------|-----------|-------------|------------------|-------|-----|-------|-----------|
| CHECKING | 52,893.82 | INVESTMENTS | .00 | SBMMF | .00 | TOTAL | 52,893.82 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

MEMORANDUM

TO: Ms. Enid Weisman, Region Superintendent
Region Center II

FROM: Ms. Marta M. Montaner, Principal *MM*
Miami Beach Adult Education Center

DATE: May 27, 2005

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF MIAMI BEACH ADULT
EDUCATION CENTER- LOCATION 7202 FISCAL YEAR 2003-2004**

The principal of the center has reviewed and discussed the internal funds audit exception noted for the bookstore operations for the fiscal year 2003-2004 with the appropriate personnel. A meeting was held with the bookstore clerks to review procedures relating to the operations of the bookstore as delineated in the Adult and Applied Technology Education Procedures Manual.

The principal has implemented corrective and preventative strategies to avoid recurrence of existing audit exceptions. The principal has designated an assistant principal at both sites to closely monitor the operations of the bookstore. The principal will assume a more active role in the bookstore operating reports on a monthly basis.

The principal will confer with the Region II Business Director and the Office of Management and Compliance Audits periodically to ensure adherence to the established guidelines as delineated in the Adult and Applied Technology Education Procedures Manual.

AUDIT EXCEPTION:

Bookstore Operations:

The following corrective actions have been taken to prevent the recurrence of the noted audit finding:

- On Thursday, May 26, 2005, the principal discussed the audit finding with the two designated bookstore clerks and the assistant principals. The Adult and Applied Technology Education Procedures Manual was reviewed, specifically the area of bookstore operations for strict adherence to established procedures.

- The principal closely reviewed the Adult and Applied Technology Education Procedures Manual with the assistant principals, the bookstore clerks and the billing clerk of the center and established a system to maintain accurate inventory. (May 2005)
- The principal directed the new bookstore clerks at Miami Beach Adult @ Fienberg/Fisher and Miami Beach Adult @ Nautilus to pay close attention to the physical inventory of books. (May 2005)
- The principal directed the bookstore clerks at both sites to conduct a physical inventory on a monthly basis and to compare it to the cash register tapes at both sites. (May 2005)
- The principal directed the assistant principals at both sites to compare the monthly inventories to ensure the proper accounting of books for the center. (May 2005)
- The principal directed the bookstore clerk at Miami Beach Adult @ Fienberg/Fisher to maintain a separate folder of vouchers awarded to students by the various funding agencies. (May 2005)
- The principal directed the bookstore clerk to reconcile the bookstore inventory with the agency vouchers on a monthly basis for accurate accounts receivables' reporting. (May 2005)
- The principal directed the center's billing clerk to submit Book Authorization Forms to the bookstore clerk at Miami Beach Adult @ Fienberg/Fisher for accurate reporting. (May 2005)
- The principal directed the bookstore clerk to enhance the internal spreadsheet of sales to include date of paid invoice for books purchased. (May 2005)
- The principal directed the bookstore clerk at Miami Beach Adult @ Fienberg/Fisher to centralize the purchasing of all books to avoid errors in reporting. (May 2005)
- The principal directed the assistant principals to verify items to be purchased and to make recommendations to the principal prior to ordering additional inventory. (May 2005)
- The principal directed the bookstore clerk at Miami Beach Adult @ Fienberg/Fisher to review Year-To-Date Transactions-Internal Funds Report on a monthly basis to itemize purchases made during the month and to compare purchases to actual physical inventories from both sites. (May 2005)

The following preventative strategies will be implemented to avoid recurrence of audit exception for Miami Beach Adult Education Center for bookstore operations:

- The principal will review the monthly inventories at both sites to ensure accurate counts of physical inventory for the center. Discrepancies will be addressed immediately.
- The principal will randomly check sales throughout the month at both sites to ensure compliance with established procedures to reduce potential for loss in bookstore inventory. Errors will be corrected immediately.
- The principal will thoroughly monitor the Year-To-Dade Transactions-Internal Funds Report against the accounts receivables and the cash register tapes to ensure fiscal accuracy. Concerns, if any, will be addressed with appropriate personnel.
- The principal will closely monitor the pricing of the books in the cash registers to ensure compliance with the 20% markup. Areas of concern will be discussed with staff for immediate corrections where necessary.
- The principal will immediately correct any discrepancies noted on the bookstore operations report prior to affixing her signature. Special emphasis will be placed in the *cash sales, beginning inventory at cost, accounts receivable and percentage of gross profit from sales.*

Thank you for your attention to this very important matter. If I can answer any questions regarding this matter, you may reach me at (305) 531-0451.

xc: Dr. Carmen Marinelli

GEORGE T. BAKER AVIATION SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 3275 N.W 42 Avenue, Miami, Florida 33142

Date School Established: 1939

Principals: Mr. Leslie C. Todd (Through December 2003; retired)
Ms. Ruby B. Jones

Business Managers: Ms. Mary Robinson (Through October 2004)
Ms. Molly Young

Treasurer: Ms. Elizabet Chacon

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|-----------------------------|
| Checking Account: | | | |
| Wachovia Bank, N.A. | -- | 0.10 | \$ 6,882.91 |
| Credit Card Account: | | | |
| SunTrust Bank | -- | -- | 651.75 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>111,343.45</u> |
| TOTAL | | | <u><u>\$ 118,878.11</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 125

VOCATIONAL/ADULT
 SCHOOL - 7801 GEORGE T BAKER AVIATIO

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| CLASSES AND CLUBS | 1,652.83 | 4,919.90 | 3,504.17 | 334.74 | 3,403.30 |
| TRUST | 33,959.27 | 24,170.01 | 23,252.68 | 1,508.26 | 36,384.86 |
| SCHOOL STORE | 40,874.83 | 19,494.70 | 15,312.27 | 2,914.97- | 42,142.29 |
| INSTRUCTIONAL AIDS | 12,613.61 | 20,408.00 | 21,317.62 | 180.89 | 11,884.88 |
| GENERAL | 6,802.84 | 7,729.35 | 3,448.31 | 3,891.89- | 7,191.99 |
| INSTRUCTIONAL MATE | 15,117.80 | 74,621.04 | 71,846.02 | 22.03- | 17,870.79 |
| ADULT EDUCATION | .00 | 300,838.00 | 305,643.00 | 4,805.00 | .00 |
| TOTAL | 111,021.18 | 452,181.00 | 444,324.07 | .00 | 118,878.11 |

| | | | | | | | |
|----------|----------|-------------|------------------|-------|------------|-------|------------|
| CHECKING | 7,534.66 | INVESTMENTS | .00 | SBMMF | 111,343.45 | TOTAL | 118,878.11 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

THE ENGLISH CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 3501 S.W. 28 Street, Miami, Florida 33133

Date School Established: 1962

Principal: Ms. Rosy Diaz-Duque

Treasurers: Ms. Maritza Estrada (Through October 2004)
Ms. Rosalba Gonzalez
Mr. Rolando Gonzalez

Community School Assistant Principals: Ms. Loretha Smith (Through October 2003)
Mr. Armando Gutierrez

Community School Program Secretary: Ms. Bibiana S. Castro

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|-----------------------------|
| Checking Account: | | | |
| SunTrust Bank | -- | -- | \$ 10,093.88 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>310,541.15</u> |
| TOTAL | | | <u><u>\$ 320,635.03</u></u> |

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 126

VOCATIONAL/ADULT

SCHOOL - 7841 ENGLISH CTR

| FUNDS ----- | BEGINNING BALANCE ----- | RECEIPTS ----- | DISBURSE- MENT ----- | NET TRANSFER ----- | ENDING BALANCE ----- |
|--------------------|-------------------------------|-------------------|----------------------------|--------------------------|----------------------------|
| CLASSES AND CLUBS | 550.49 | .00 | .00 | .00 | 550.49 |
| TRUST | 26,939.65 | 176,411.43 | 146,276.17 | 4,958.60- | 52,116.31 |
| PROPERTY DEPOSITS | 1.80 | 210.33 | 233.68 | 34.09 | 12.54 |
| SCHOOL STORE | 77,333.77 | 307,431.00 | 281,316.33 | 2,923.59 | 106,372.03 |
| INSTRUCTIONAL AIDS | 41,665.31 | 31,202.00 | 16,343.55 | 480.00 | 57,003.76 |
| GENERAL | 27,406.45 | 47,062.55 | 47,147.57 | 6,096.20- | 21,225.23 |
| INSTRUCTIONAL MATE | 6,916.00 | 18,611.60 | 25,014.03 | .00 | 513.57 |
| ADULT EDUCATION | .00 | 381,276.00 | 389,494.00 | 8,218.00 | .00 |
| COMMUNITY SCHOOL | 24.28 | 37,791.00 | 37,783.00 | 8.00- | 24.28 |
| PRODUCTION/SERVICE | 68,640.68 | 78,590.00 | 63,820.98 | 592.88- | 82,816.82 |
| TOTAL | 249,478.43 | 1,078,585.91 | 1,007,429.31 | .00 | 320,635.03 |

| | | | | | | | |
|----------|-----------|-------------|-----|------------------|------------|-------|------------|
| CHECKING | 10,093.88 | INVESTMENTS | .00 | SBMMF | 310,541.15 | TOTAL | 320,635.03 |
| | | | | ACCOUNTS PAYABLE | .00 | | |

FIENBERG/FISHER ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 1424 Drexel Avenue, Miami Beach, Florida 33139

Date School Established: 1979

Principal: Ms. Martha Montaner

Treasurer: Ms. Haydee Garay

Community School Assistant Principals: Ms. Sandra Smith-Moise (Through January 2004)
Mr. Victor Ferrante

After School Care Program Manager: Ms. Cynthia Morales

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|-----------------------------|
| Checking Account: | | | |
| Wachovia Bank, N.A. | -- | 0.10 | \$ 16,004.32 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>105,718.62</u> |
| TOTAL | | | <u><u>\$ 121,722.94</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

*This center and Miami Beach Adult Education Center consolidated their operations effective November 2004. Subsequent to the October 2004 reorganization, Miami Beach Adult Education Center reports to Region Center II.

VOCATIONAL/ADULT
 SCHOOL - 8221 FIENBERG-FISHER COMM.

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| TRUST | 18,316.12 | 14,285.39 | 14,011.39 | 60.00 | 18,650.12 |
| SCHOOL STORE | 69,898.34 | 30,510.68 | 25,623.54 | 1,412.90 | 76,198.38 |
| INSTRUCTIONAL AIDS | 7,271.59 | 3,992.00 | 4,985.92 | .00 | 6,277.67 |
| GENERAL | 12,991.52 | 3,490.77 | 11,366.09 | 60.00- | 5,056.20 |
| INSTRUCTIONAL MATE | 18,727.92 | 4,554.04 | 10,334.53 | 1,412.90- | 11,534.53 |
| ADULT EDUCATION | .00 | 110,542.11 | 110,532.11 | 10.00- | .00 |
| COMMUNITY SCHOOL | 3,627.65 | 80,656.45 | 81,136.84 | 10.00 | 3,157.26 |
| PRODUCTION/SERVICE | 629.38 | 1,340.50 | 1,121.10 | .00 | 848.78 |
| TOTAL | 131,462.52 | 249,371.94 | 259,111.52 | .00 | 121,722.94 |

| | | | | | | | |
|----------|-----------|-------------|------------------|-------|------------|-------|------------|
| CHECKING | 16,004.32 | INVESTMENTS | .00 | SBMMF | 105,718.62 | TOTAL | 121,722.94 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

MIAMI JACKSON ADULT AND COMMUNITY EDUCATION CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 1751 N.W. 36 Street, Miami, Florida 33142

Date Center Established: 1960

Principal: Ms. Judy Hunter

Treasurer: Ms. Tamiko Jackson

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|---------------------------|
| Checking Account: | | | |
| Bank of America, N.A. | -- | 0.10 | \$27,252.38 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>11,942.87</u> |
| TOTAL | | | <u><u>\$39,195.25</u></u> |

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUM DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 113

SCHOOL - 7342 MIAMI JACKSON ADULT VOCATIONAL/ADULT

| FUNDS ----- | BEGINNING BALANCE ----- | RECEIPTS ----- | DISBURSE- MENT ----- | NET TRANSFER ----- | ENDING BALANCE ----- |
|--------------------|-------------------------------|-------------------|----------------------------|--------------------------|----------------------------|
| TRUST | 10,666.46 | 21,285.98 | 16,407.56 | 1,555.00 | 17,099.88 |
| SCHOOL STORE | 272.57 | 833.35 | 912.27 | 3,553.47 | 3,747.12 |
| INSTRUCTIONAL AIDS | 6,687.98 | 22,406.00 | 17,350.16 | 35.00- | 11,708.82 |
| GENERAL | 1,570.29 | 286.40 | 750.08 | .00 | 1,106.61 |
| INSTRUCTIONAL MATE | 3,136.65 | 15,335.53 | 9,918.71 | 3,553.47- | 5,000.00 |
| ADULT EDUCATION | .00 | 3,476.00 | 1,956.00 | 1,520.00- | .00 |
| COMMUNITY SCHOOL | 514.82 | .00 | .00 | .00 | 514.82 |
| PRODUCTION/SERVICE | 18.00 | .00 | .00 | .00 | 18.00 |
| TOTAL | 22,866.77 | 63,623.26 | 47,294.78 | .00 | 39,195.25 |

| | | | | | | | |
|----------|-----------|-------------|------------------|-------|-----------|-------|-----------|
| CHECKING | 27,252.38 | INVESTMENTS | .00 | SBMMF | 11,942.87 | TOTAL | 39,195.25 |
| | | | ACCOUNTS PAYABLE | .00 | | | |

MIAMI LAKES EDUCATIONAL CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 5780 N.W. 158 Street, Hialeah, Florida 33014

Date Center Established: 1973

Principal During Audit Period: Ms. Rosa Borgen (Through July 2004; presently at Lindsey Hopkins Technical Education Center)

Current Principal: Mr. James V. Parker

Business Manager: Ms. Arlene Steward (Adult Education Center)

Treasurers: Ms. Versie Outler (Adult Education Center)
Ms. Sharon Buie (Senior High School; through January 2004)
Ms. Marie M. Jerome (Senior High School)

CASH AND/OR INVESTMENTS SUMMARY

| | Maturity Date | Term | Interest Rate | Balance at 6/30/2004 | |
|------------------------------|------------------|---------|------------------|----------------------|-----------------------|
| | | | | Adult Ed. Center | Senior High School |
| Checking Accounts: | | | | | |
| Bank of America, N.A. | -- | -- | -- | \$ 58,866.05 | |
| Union Planters Bank | -- | -- | -- | | \$ 58,226.13 |
| Credit Card Account: | | | | | |
| SunTrust Bank | -- | -- | -- | 8,933.28 | |
| Investments: | | | | | |
| SunTrust Bank | 12/27/04 | 6 mos. | 1.00 | 70,000.00 | |
| Kislak National Bank | 01/30/05 | 12 mos. | 1.34 | 75,000.00 | |
| Union Planters Bank | Open-end | -- | 0.60 | 93,785.43 | |
| Eastern National Bank | 10/30/04 | 13 mos. | 1.40 | 90,000.00 | |
| MDCPS-Money Market Pool Fund | Open-end | -- | 1.86 | 115,883.93 | |
| TOTAL | | | | <u>\$ 512,468.69</u> | <u>\$ 58,226.13</u> |

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

MIAMI LAKES EDUCATIONAL CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
FOR THE 2003-2004 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

EXHIBIT A

| <u>FUND</u> | <u>BEGINNING BALANCE</u> | <u>RECEIPTS</u> | <u>DISBURSE- MENTS</u> | <u>NET TRANSFERS</u> | <u>ENDING BALANCE</u> |
|----------------------------|------------------------------|------------------------|----------------------------|--------------------------|---------------------------|
| CLASSES AND CLUBS | \$ 2,522.00 | \$ 3,671.44 | \$ 6,656.39 | \$ 2,547.00 | \$ 2,084.05 |
| TRUST | 69,934.53 | 163,736.91 | 147,880.84 | (15,760.83) | 70,029.77 |
| SCHOOL STORE (1) | 133,365.71 | 137,508.28 | 138,073.25 | 4,927.73 | 137,728.47 |
| INSTRUCTIONAL AIDS | 69,938.46 | 83,768.66 | 93,126.72 | (463.40) | 60,117.00 |
| GENERAL | 53,036.16 | 33,771.57 | 73,828.27 | 24,931.10 | 37,910.56 |
| INSTRUCTIONAL MAT. & SUPP. | 2,994.79 | 33,413.43 | 32,398.83 | 0.00 | 4,009.39 |
| COMMUNITY SCHOOL | 0.00 | 67,648.00 | 67,048.00 | (600.00) | 0.00 |
| ADULT EDUCATION | 2.00 | 1,133,540.25 | 1,144,090.85 | 10,548.60 | (0.00) |
| FOOD SERVICE (2) | 23,122.01 | 107,119.85 | 108,215.19 | 4,994.05 | 27,020.72 |
| PRODUCTION SHOPS | <u>220,436.77</u> | <u>168,977.38</u> | <u>184,721.17</u> | <u>(31,124.25)</u> | <u>173,568.73</u> |
| TOTAL | <u>\$ 575,352.43</u> | <u>\$ 1,933,155.77</u> | <u>\$ 1,996,039.51</u> | <u>\$ -</u> | <u>\$ 512,468.69</u> |

(1) SEE EXHIBIT B FOR FURTHER ANALYSIS OF GROSS PROFIT AND NET INCOME (LOSS).

(2) SEE EXHIBIT C FOR FURTHER ANALYSIS OF GROSS PROFIT AND NET INCOME (LOSS).

ADULT EDUCATION CENTER

MIAMI LAKES EDUCATIONAL CENTER
 STATEMENT OF NET INCOME (LOSS)--SCHOOL STORE
 FOR THE 2003-2004 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004
 (COMPARED TO 2002-2003 FISCAL YEAR)

EXHIBIT B

| | <u>2002-2003</u> | <u>2003-2004</u> |
|---|-------------------------|-------------------------|
| TOTAL SALES | \$ 121,022 | \$ 173,211 |
| COST OF SALES | | |
| Beginning Inventory | 81,325 | 57,560 |
| Purchases | <u>80,276</u> | <u>144,226</u> |
| Total Inventory Available for Sale | 161,601 | 201,786 |
| Less: Ending Inventory | <u>57,560</u> | <u>58,003</u> |
| TOTAL COST OF SALES | <u>104,041</u> | <u>143,783</u> |
| GROSS PROFIT (See Note 1) | <u>16,981</u> | <u>29,428</u> |
| OPERATING EXPENSES (See Note 2) | <u>40</u> | <u>-</u> |
| NET INCOME (LOSS) | <u><u>\$ 16,941</u></u> | <u><u>\$ 29,428</u></u> |

Notes

- 1 The School Store includes the sales and purchases of textbook and other school supplies.
- 2 These amounts do not include operating salaries and related employee benefits, which are funded through the regular budgetary process.

ADULT EDUCATION CENTER

MIAMI LAKES EDUCATIONAL CENTER
STATEMENT OF NET INCOME (LOSS)--FOOD SERVICE PROGRAM
FOR THE 2003-2004 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004
(COMPARED TO THE 2002-2003 FISCAL YEAR)

EXHIBIT C

| | <u>2002-2003</u> | <u>2003-2004</u> |
|---------------------------------------|-------------------|------------------|
| TOTAL SALES | \$ 98,407 | \$ 112,173 |
| COST OF SALES | | |
| Beginning Inventory | 8,903 | 8,906 |
| Purchases | <u>60,214</u> | <u>62,809</u> |
| Total Inventory Available for Sale | 69,117 | 71,715 |
| Less: Ending Inventory | <u>8,906</u> | <u>8,907</u> |
| TOTAL COST OF SALES | <u>60,211</u> | <u>62,808</u> |
| GROSS PROFIT | <u>38,196</u> | <u>49,365</u> |
| OPERATING EXPENSES | | |
| Cleaning Supplies | 8,037 | 6,091 |
| Meals-Employees | 2,274 | 2,480 |
| Meals-Students | 2,035 | 1,916 |
| Spoilage | 196 | - |
| Paper Supplies | 13,088 | 16,236 |
| Repair and Maintenance | 186 | - |
| Miscellaneous Expenses | 2,699 | 3,054 |
| Food Loss in Class | 13,590 | 14,205 |
| Office Supplies | <u>1,410</u> | <u>1,423</u> |
| TOTAL OPERATING EXPENSES | <u>43,515</u> | <u>45,405</u> |
| NET INCOME (LOSS)* | <u>\$ (5,319)</u> | <u>\$ 3,960</u> |

* These amounts do not include all operating salaries and related employee benefits, which are funded through the regular budgetary process.

ADULT EDUCATION CENTER

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160661 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 115

VOCATIONAL/ADULT
 SCHOOL - 7391 MIAMI LAKES EDUCATIONA

| FUNDS ----- | BEGINNING BALANCE ----- | RECEIPTS ----- | DISBURSE- MENT ----- | NET TRANSFER ----- | ENDING BALANCE ----- |
|--------------------|-------------------------------|-------------------|----------------------------|--------------------------|----------------------------|
| ATHLETICS | .00 | 1,251.00 | 1,251.00 | .00 | .00 |
| CLASSES AND CLUBS | 17,893.32 | 90,388.98 | 77,795.47 | 986.21 | 31,473.04 |
| TRUST | 9,906.40 | 18,975.52 | 24,189.06 | 7,817.06 | 12,509.92 |
| INSTRUCTIONAL AIDS | 2,438.26 | 7,035.05 | 3,241.70 | 2,033.50- | 4,198.11 |
| GENERAL | 700.38 | 12,520.50 | 4,114.54 | 6,814.77- | 2,291.57 |
| INSTRUCTIONAL MATE | 9,840.74 | 3,886.26 | 6,018.51 | 45.00 | 7,753.49 |
| TOTAL | 40,779.10 | 134,057.31 | 116,610.28 | .00 | 58,226.13 |

| | | | | | | | |
|----------|-----------|------------------|-----|-------|-----|-------|-----------|
| CHECKING | 58,226.13 | INVESTMENTS | .00 | SBMMF | .00 | TOTAL | 58,226.13 |
| | | ACCOUNTS PAYABLE | .00 | | .00 | | |

SENIOR HIGH SCHOOL

NORTH MIAMI ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 800 N.E. 137 Street, North Miami, Florida 33161

Date Center Established: 1958

Principal: Mr. Lesly Prudent

Treasurer: Ms. Silvincia St. Hilaire

Community School Assistant Principal: Ms. Jennifer Roker

Community School Program Secretary: Ms. Myriam Gaviria

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Term</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|-------------|--------------------------|---------------------|
| Checking Account: | | | | |
| Bank of America, N.A. | -- | -- | 0.10 | \$4,693.86 |
| Investments: | | | | |
| Bank of America, N.A. | 08/25/04 | 90 days | 0.80 | 10,000.00 |
| Bank of America, N.A. | 12/16/04 | 6 mos. | 1.00 | 20,000.00 |
| Bank of America, N.A. | 10/14/04 | 6 mos. | 0.95 | 15,000.00 |
| Bank of America, N.A. | Open-end | -- | 0.35 | 4,097.09 |
| MDCPS-Money Market Pool Fund | Open-end | -- | 1.86 | <u>123,959.63</u> |
| TOTAL | | | | <u>\$177,750.58</u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 120

VOCATIONAL/ADULT

SCHOOL - 7592 NO MIAMI ADULT

| FUNDS ----- | BEGINNING BALANCE ----- | RECEIPTS ----- | DISBURSE- MENT ----- | NET TRANSFER ----- | ENDING BALANCE ----- |
|--------------------|-------------------------------|-------------------|----------------------------|--------------------------|----------------------------|
| CLASSES AND CLUBS | 700.00 | .00 | .00 | .00 | 700.00 |
| TRUST | 24,343.50 | 31,204.46 | 24,179.85 | 2,448.60 | 33,816.71 |
| SCHOOL STORE | 68,454.30 | 86,768.88 | 102,493.82 | 2,500.00- | 50,229.36 |
| INSTRUCTIONAL AIDS | 37,594.21 | 3,850.00 | 40.00 | .00 | 41,404.21 |
| GENERAL | 8,272.10 | 3,839.20 | 5,845.13 | 54.40 | 6,320.57 |
| INSTRUCTIONAL MATE | 7,223.83 | 8,443.27 | 10,786.22 | .00 | 4,880.88 |
| ADULT EDUCATION | .00 | 28,453.00 | 28,074.00 | 3.00- | 376.00 |
| COMMUNITY SCHOOL | 834.01 | 10,660.00 | 10,221.00 | .00 | 1,273.01 |
| PRODUCTION/SERVICE | 34,305.19 | 6,850.00 | 2,405.35 | .00 | 38,749.84 |
| TOTAL | 181,727.14 | 180,068.81 | 184,045.37 | .00 | 177,750.58 |

| | | | | | | | |
|----------|----------|-------------|------------------|-------|------------|-------|------------|
| CHECKING | 4,693.86 | INVESTMENTS | 49,097.09 | SBMMF | 123,959.63 | TOTAL | 177,750.58 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

SOUTHWEST MIAMI ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 8855 S.W. 50 Terrace, Miami, Florida 33165

Date Center Established: 1962

Principal: Mr. Clifton Lewis

Treasurer: Ms. Elena Marinelli

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|---------------------------|
| Checking Account: | | | |
| Union Planters Bank | -- | 0.05 | \$36,569.74 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>20,901.12</u> |
| TOTAL | | | <u><u>\$57,470.86</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 124

SCHOOL - 7742 SOUTHWEST ADULT VOCATIONAL/ADULT

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| TRUST | 10,973.46 | 10,306.94 | 11,918.23 | 4,792.02 | 14,154.19 |
| SCHOOL STORE | 8,088.41 | 43,142.83 | 39,905.53 | 1,391.00- | 9,934.71 |
| INSTRUCTIONAL AIDS | 9,230.26 | 3,583.00 | 615.23 | 4.00 | 12,202.03 |
| GENERAL | 4,684.46 | 2,191.04 | 2,670.16 | .00 | 4,205.34 |
| INSTRUCTIONAL MATE | 7,287.21 | 21,501.97 | 13,500.40 | 3,401.02- | 11,887.76 |
| ADULT EDUCATION | .00 | 144,224.00 | 143,390.00 | 834.00- | .00 |
| COMMUNITY SCHOOL | 29,260.45 | 51,046.07 | 80,813.54 | 830.00 | 322.98 |
| PRODUCTION/SERVICE | 3,103.27 | 26,760.50 | 25,099.92 | .00 | 4,763.85 |
| TOTAL | 72,627.52 | 302,756.35 | 317,913.01 | .00 | 57,470.86 |

CHECKING 36,569.74 INVESTMENTS .00 SBMMF 20,901.12 TOTAL 57,470.86
 ACCOUNTS PAYABLE .00

ALTERNATIVE EDUCATION CENTERS

THE 500 ROLE MODEL ACADEMY OF EXCELLENCE
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER*

Address: 6300 N.W. 27 Avenue, Miami, FL 33147

Date Center Established: 1999

Grades: 6-9

Site Director: Mr. Mitchell Kinzer (Through June 2004)*

Treasurer: Ms. Phyllis Brinson

CASH AND/OR INVESTMENT SUMMARY

| | <u>Interest Rate</u> | <u>6/30/04</u> |
|---------------------|--------------------------|----------------------------|
| Checking Account: | | |
| Wachovia Bank, N.A. | 0.10 | <u>\$ 23,245.72</u> |
| TOTAL | | <u><u>\$ 23,245.72</u></u> |

* Subsequent to the October 2004 reorganization, this center reports to Region Center III. According to the Region Center administration, a principal will be appointed to this school for the 2005-06 fiscal year.

THE 500 ROLE MODEL ACADEMY OF EXCELLENCE (Continued)

Property

Property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for.

Internal Funds and Payroll

With the exception of the sales of uniforms and other matters discussed below, the financial statement of the internal funds of the school otherwise presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting, except as noted below. Also, our review of payroll procedures disclosed several discrepancies, as cited in the third finding of this report.

Sales of School and Physical Education Uniforms and Accessories

1. The school was responsible for purchasing uniforms on behalf of the students. The selling prices for uniforms and accessories ranged from \$6 for individual items up to \$134 for uniform sets. Uniform sets consisted of several shirts, pants and/or skorts, and a belt. The school also sold physical education uniforms, backpacks, and jackets. We reviewed these activities for the 2003-04 fiscal year and extended our review to include the current year up to April 2005. The total amount of revenue collected for these activities was \$20,283 and \$16,192, for the 2003-04 and 2004-05 fiscal years up to April 2005, respectively. The following discrepancies were noted:
 - a. The Inventory and Operating Statements for the sale of school uniforms, physical education uniforms, and uniform accessories were not evident. A similar issue was noted in the two prior audit reports.
 - b. According to the treasurer, there was no ending inventory of school uniforms and related items; however, during our inquiries, we were able to physically verify that 90 shirts remained at the school in ending inventory.
 - c. The school did not maintain proper records of items sold and inventories of items on hand, and collections from the various sales were often commingled and/or misposted. As a result of all these discrepancies, and because operating statements were not prepared, as noted above, we were unable to determine whether potential sales were realized.
 - d. The school was not aware of the outstanding balance due to the uniform vendor. We contacted the vendor and verified that, as of April 2005, there were two invoices amounting to \$2,418 for physical education uniforms and uniform shirts that had not been paid. We provided the school with a copy of the invoices for follow-up.

THE 500 ROLE MODEL ACADEMY OF EXCELLENCE (Continued)

- e. The required minimum of three quotes from prospective vendors was not evident.

Subsequent to our exit conference, the Region Center, the school administration, and the auditor met with the uniform vendor to discuss the discrepancies noted above. During this meeting, it was agreed that the school would pay for the \$2,418 outstanding invoices, the shirts currently in ending inventory, and after these payments, there would be no other outstanding liabilities. According to the Region Center, uniforms will no longer be sold at this school. Section 6-3 of the Manual of Internal Accounting and Section III, Chapter 5 of the **new** Manual of Internal Fund Accounting require that operating reports for the sale of continuous merchandising activities, such as uniforms, be prepared at the end of each fiscal year. We recommend compliance with the established procedures, and we also recommend that if this activity were to resume in the future, that the new administration closely monitor it to prevent recurrence of similar discrepancies.

Prenumbered Forms Inventory

2. Our review of the prenumbered forms inventory disclosed that two work order books containing 250 forms and four cosmetology work order books also containing 250 forms were received by the school, but were not included in the inventory and could not be found by the school. Section 8-1 of the Manual of Internal Accounting and Section V, Chapter 2 of the **new** Manual of Internal Fund Accounting require that records be retained for audit. We recommend compliance with these requirements.

Payroll

3. Our review of current payroll records disclosed the following discrepancies:
 - a. Some hourly paid employees worked several hours over their maximum allowable hours for a given pay period and the excess hours were paid in subsequent pay periods.
 - b. Several employees did not always indicate their presence or hours worked on the Daily Payroll Attendance Sheets; however, they were reported present on the Final Rosters. According to the school administration, these employees were present during the days and hours in question.
 - c. Several leave cards were not evident.

Chapters 1 and 2 of the Payroll Processing Procedures Manual establish the procedures to properly maintain and report the payroll. We recommend compliance with these procedures and closer monitoring of this function by the school administration. We also recommend that the school contact Compensation Administration to request authorization for employees to work additional hours when exceeding their maximum allowable working hours for a given pay period.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 5

ALTERNATIVE EDUC
 SCHOOL - 8119 THE 500 ROLE MODEL ACA


| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| CLASSES AND CLUBS | 12.00 | .00 | .00 | .00 | 12.00 |
| TRUST | 4,051.52 | 34,788.38 | 31,723.63 | 5,977.25 | 13,093.52 |
| SCHOOL STORE | 216.00 | 126.00 | 271.40 | .00 | 70.60 |
| GENERAL | 944.15 | 8,812.74 | 963.26 | 5,977.25 | 2,816.38 |
| INSTRUCTIONAL MATE | 15,000.00 | 16,772.48 | 24,519.26 | .00 | 7,253.22 |
| TOTAL | 20,223.67 | 60,499.60 | 57,477.55 | .00 | 23,245.72 |

| | | | | | | | |
|----------|-----------|------------------|-----|-------|-----|-------|-----------|
| CHECKING | 23,245.72 | INVESTMENTS | .00 | SBMMF | .00 | TOTAL | 23,245.72 |
| | | ACCOUNTS PAYABLE | .00 | | .00 | | |

MEMORANDUM

May 31, 2005
MK/(305) 691-7771

TO: Ms. Carol Cortes, Assistant Superintendent
Region Center III

FROM: Mitchell Kinzer, Site Administrator 
The 500 Role Model Academy of Excellence

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT FOR JULY 1, 2003
THROUGH JUNE 30, 2004**

Please be informed that the purpose of this memorandum is to provide a response to the above-mentioned audit for The 500 Role Model Academy of Excellence. This administrator discussed with the treasurer and all affected staff the audit report and all applicable sections of the Manual of Internal Accounting to ensure understanding of and compliance with of all internal accounting procedures. The comparable sections of the **new** Manual of Internal Fund Accounting will be reviewed with all faculty and staff during the 2005-2006 fiscal year.

Corrective actions have been taken by this administrator to address and remedy those areas cited as audit exceptions. Strategies have also been developed and implemented to ensure compliance with the guidelines and procedures found in the **new** Manual of Internal Fund Accounting. This response has been reviewed with the treasurer and the faculty to avoid future exceptions.

Should this administrator be assigned to a similar position in the future, I would take an active role in the implementation and monitoring of all internal fund activities and payroll. I would continue to utilize the District Business Manager and Region Center III Business Director to ensure compliance with the guidelines found in the **new** Manual of Internal Fund Accounting.

MK:pb

cc: Dr. Ruby Johnson
Mr. Robert Kalinsky

500 Role Model Academy of Excellence
Mr. Mitchell Kinzer, Site Administrator
Action Plan for the 2003-2004 Audit Exception at 500 Role Model
Academy of Excellence

| AUDIT EXCEPTION(S) | AUDIT RESPONSES | | PERSON(S) RESPONSIBLE |
|--|---|--|--|
| | IMMEDIATE CORRECTIVE ACTIONS | PREVENTATIVE MONITORING STRATEGIES | |
| 1. Sale of School Uniforms and Accessories | <p>The site administrator has taken the following corrective actions and would proceed with these directives should he be assigned to a similar position in the future.</p> <ul style="list-style-type: none"> The site administrator met with the treasurer to review Section 6-3 of the <u>Manual of Internal Accounting</u>, and Section III Chapter 5 of the <u>new Manual of Internal Fund Accounting</u>, to ensure that all operating reports for the sale of merchandise are prepared at the end of each fiscal year. (May 2005) | <p>The preventative strategies indicated below would be implemented by this administrator should he be assigned to a similar position in the future in order to prevent a recurrence of the cited exceptions.</p> <ul style="list-style-type: none"> The site administrator would conduct meetings with the treasurer, on a weekly basis, to ensure that operating reports for the sale of merchandise are completed properly. Operating reports would be reviewed by this administrator at the conclusion of each fund-raising activity. | Principal Site Administrator Treasurer |
| | | | Principal Site Administrator Treasurer |

500 Role Model Academy of Excellence
Mr. Mitchell Kinzer, Site Administrator
Action Plan for the 2003-2004 Audit Exception at 500 Role Model
Academy of Excellence

| AUDIT EXCEPTION(S) | AUDIT RESPONSES | | PERSON(S) RESPONSIBLE |
|---|---|---|--|
| | IMMEDIATE CORRECTIVE ACTIONS | PREVENTATIVE MONITORING STRATEGIES | |
| Continued 1. Sale of School Uniforms and Accessories | <ul style="list-style-type: none"> The site administrator directed the treasurer to complete inventory and monthly operating statements for all continuous fund raising activities involving inventories. (May 2005) | <ul style="list-style-type: none"> The site administrator would review all documentation, invoices, etc., prior to writing and signing checks for the payment of merchandise. | Principal Site Administrator Treasurer |
| | <ul style="list-style-type: none"> A meeting was held with the Region Director, Site Administrator, Treasurer, Internal Funds Business Manager, the Auditor, and the uniform vendor representative to resolve the school uniform issue. (May 2005) | <ul style="list-style-type: none"> The site administrator would contact the Region Director for Business in order to resolve such matters as those associated with the sale of uniforms in order to prevent a recurrence of this nature. | Principal Site Administrator Treasurer |
| | <ul style="list-style-type: none"> A final inventory of all the merchandise at the school was completed. (May 2005) The 500 Role Model Academy will no longer engage in the sale of | <ul style="list-style-type: none"> The site administrator would address problems in an expedient manner, and review the records weekly to prevent such a recurrence in the future. | Principal Site Administrator Treasurer |

500 Role Model Academy of Excellence
Mr. Mitchell Kinzer, Site Administrator
Action Plan for the 2003-2004 Audit Exception at 500 Role Model
Academy of Excellence

| AUDIT EXCEPTION(S) | AUDIT RESPONSES | | PERSON(S) RESPONSIBLE |
|---|---|---|--|
| | IMMEDIATE CORRECTIVE ACTIONS | PREVENTATIVE MONITORING STRATEGIES | |
| Continued 1. Sale of School Uniforms and Accessories | uniforms to students. The remaining inventory will be donated to students. | | Principal Site Administrator Treasurer |
| | <ul style="list-style-type: none"> The site administrator directed the treasurer to pay the remaining invoices to the uniform vendor to satisfy the final debt to this company. (May 2005) | <ul style="list-style-type: none"> The site administrator would review all purchase orders and sign all goods received to ensure that the merchandise was received at all times. | Principal Site Administrator Treasurer |
| | <ul style="list-style-type: none"> This administrator secured from the vendor, a letter, indicating that all debts associated with the sale of uniforms have been satisfied. (May 2005) | | Principal Site Administrator Treasurer |

500 Role Model Academy of Excellence
Mr. Mitchell Kinzer, Site Administrator
Action Plan for the 2003-2004 Audit Exception at 500 Role Model
Academy of Excellence

| AUDIT EXCEPTION(S) | AUDIT RESPONSES | | PERSON(S) RESPONSIBLE |
|---|--|--|--|
| | IMMEDIATE CORRECTIVE ACTIONS | PREVENTATIVE MONITORING STRATEGIES | |
| Continued 1. Sale of School Uniforms and Accessories | <ul style="list-style-type: none"> The site administrator directed the treasurer to implement the correct procedure to secure quotes or bids, as necessary, in accordance with established procedures. (May 2005) | <ul style="list-style-type: none"> The site administrator would review documents to ensure that three bids have been secured, and that the proper bid was selected in accordance with internal accounting procedures. | Principal Site Administrator Treasurer |
| 2. Pre-Numbered Forms Inventory | <ul style="list-style-type: none"> The site administrator met with the treasurer to review procedures for the accurate reporting of the inventory of pre-numbered forms as per 6-3 of the <u>Manual of Internal Accounting</u> and Section II, Chapter 2 of the <u>new Manual of Internal Fund Accounting</u>. (May 2005) | <ul style="list-style-type: none"> The site administrator would meet with the treasurer to review inventory of pre-numbered forms monthly to ensure compliance as of the last business day of the year. | Principal Site Administrator Treasurer |

500 Role Model Academy of Excellence
Mr. Mitchell Kinzer, Site Administrator
Action Plan for the 2003-2004 Audit Exception at 500 Role Model
Academy of Excellence

| AUDIT EXCEPTION(S) | AUDIT RESPONSES | | PERSON(S) RESPONSIBLE |
|---|---|--|--|
| | IMMEDIATE CORRECTIVE ACTIONS | PREVENTATIVE MONITORING STRATEGIES | |
| Continued 2 - Pre- Numbered Forms Inventory | <ul style="list-style-type: none"> The site administrator will approve all purchase orders to ensure that inventory books are not ordered in error. (May 2005) | <ul style="list-style-type: none"> The site administrator would review all purchase orders and sign all goods received to ensure that the proper work order books are received at all times. | Principal Site Administrator Treasurer |
| 3- Payroll | <ul style="list-style-type: none"> The site administrator met with the payroll clerk to review Chapters 1 and 2 of the <u>Payroll Processing Procedures</u> manual. (May 2005) | <ul style="list-style-type: none"> The site administrator would review payroll documents with the clerk on a bi-weekly basis prior to approval of final payroll. Discrepancies will be addressed immediately. | Principal Site Administrator Treasurer |

500 Role Model Academy of Excellence
Mr. Mitchell Kinzer, Site Administrator
Action Plan for the 2003-2004 Audit Exception at 500 Role Model
Academy of Excellence

| AUDIT EXCEPTION(S) | AUDIT RESPONSES | | PERSON(S) RESPONSIBLE |
|--------------------|--|---|--|
| | IMMEDIATE CORRECTIVE ACTIONS | PREVENTATIVE MONITORING STRATEGIES | |
| 3- Payroll | <ul style="list-style-type: none"> The site administrator directed all hourly paid employees to sign in and sign out on a daily basis and daily paid employees to indicate their presence daily. (May 2005) | <ul style="list-style-type: none"> The site administrator, on a daily basis, would spot check the Daily Payroll Attendance Sheets to ensure compliance with sign-in/out payroll procedures. | Principal Site Administrator Treasurer |
| | <ul style="list-style-type: none"> The site administrator informed the faculty that they will only be paid for the hours worked during the pay period. (May 2005) | | Principal Site Administrator Treasurer |
| | <ul style="list-style-type: none"> The site administrator would contact Compensation to request authorization for employees to work additional hours when exceeding their maximum allowable working hours for a given pay period. | <ul style="list-style-type: none"> The site administrator would review payroll to ensure that hourly employees do not work in excess of the maximum allowable hours, and if employees exceed the hours, these have been properly pre-approved. | Principal Site Administrator Treasurer |

500 Role Model Academy of Excellence
Mr. Mitchell Kinzer, Site Administrator
Action Plan for the 2003-2004 Audit Exception at 500 Role Model
Academy of Excellence

| AUDIT EXCEPTION(S) | AUDIT RESPONSES | | PERSON(S) RESPONSIBLE |
|-----------------------|---|---|--|
| | IMMEDIATE CORRECTIVE ACTIONS | PREVENTATIVE MONITORING STRATEGIES | |
| 3- Payroll | The site administrator directed the payroll clerk to present leave cards on a daily basis for his signature. (May 2005) | <ul style="list-style-type: none"> During the review of final payroll, the site administrator would ensure that the payroll clerk presented all leave cards for the final payroll period for his signature. Discrepancies will be addressed. | Principal Site Administrator Treasurer |

ACADEMY FOR COMMUNITY EDUCATION
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 39 Zamora Avenue, Coral Gables, Florida 33134

Date Center Established: 1993

Grades: 9-12

Administrator During Audit Period: Ms. Judy Cobb (Through June 2004; presently at
Juvenile Justice Center)

Current Administrator: Mr. Nelson Garcia

Treasurers: Ms. Mildred Slocum (Through January 2004)
Ms. Nilda Cruz

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|---------------------------|
| Checking Account: | | | |
| Mellon United National Bank | -- | -- | \$3,287.86 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>7,429.43</u> |
| TOTAL | | | <u><u>\$10,717.29</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 3

ALTERNATIVE EDUC
 SCHOOL - 8019 ACADEMY FOR COMMUNITY

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| CLASSES AND CLUBS | 1,107.99 | 1,305.00 | 1,392.86 | 172.24- | 847.89 |
| TRUST | 1,597.59 | 3,422.60 | 3,705.20 | 13.50- | 1,301.49 |
| GENERAL | 1,222.01 | 1,292.59 | 1,687.00 | 185.74 | 1,013.34 |
| INSTRUCTIONAL MATE | 7,859.53 | 7,442.57 | 7,747.53 | .00 | 7,554.57 |
| TOTAL | 11,787.12 | 13,462.76 | 14,532.59 | .00 | 10,717.29 |

| | | | | | | |
|----------|----------|-------------|------------------|----------|-------|-----------|
| CHECKING | 3,287.86 | INVESTMENTS | .00 SBMMF | 7,429.43 | TOTAL | 10,717.29 |
| | | | ACCOUNTS PAYABLE | .00 | | |

CORPORATE ACADEMY SOUTH
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 2351 S.E. 12 Avenue, Homestead, Florida 33035

Date Center Established: 1993

Grades: 9-12

Project Director During Audit Period: Ms. Sonia M. Schnepel (Through November 2004;
presently Lead Teacher
at Corporate Academy
South)

Current Project Director: Mr. Oran Grant

Treasurer: Ms. Marilyn Jennings

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|--------------------------------------|--------------------------|--------------------------|--------------------------|
| Checking Account: | | | |
| First National Bank of South Florida | -- | -- | \$1,913.74 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>7,487.58</u> |
| TOTAL | | | <u><u>\$9,401.32</u></u> |

AUDIT OPINION

The internal funds records were properly maintained and payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

The physical inventory of property items with an individual value of \$1,000 or more is currently in progress, and results will be reported at a later date.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 11

ALTERNATIVE EDUC
 SCHOOL - 8201 CORPORATE ACADEMY SOUT

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| CLASSES AND CLUBS | 1,932.64 | 4,664.52 | 3,640.91 | 200.00- | 2,756.25 |
| TRUST | 1,264.83 | 5,088.78 | 5,273.63 | 200.00 | 1,279.98 |
| INSTRUCTIONAL AIDS | 158.06 | 180.00 | 321.98 | .00 | 16.08 |
| GENERAL | 4,178.55 | 476.72 | 1,381.28 | .00 | 3,273.99 |
| INSTRUCTIONAL MATE | 1,523.46 | 2,534.86 | 1,983.30 | .00 | 2,075.02 |
| TOTAL | 9,057.54 | 12,944.88 | 12,601.10 | .00 | 9,401.32 |

| | | | | | | | |
|----------|----------|------------------|-----|-------|----------|-------|----------|
| CHECKING | 1,913.74 | INVESTMENTS | .00 | SBMMF | 7,487.58 | TOTAL | 9,401.32 |
| | | ACCOUNTS PAYABLE | .00 | | .00 | | |

JUVENILE JUSTICE CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 3300 N.W. 27 Avenue, Miami, Florida 33142

Date Center Established: 1984

Grades: 4-12

Principal During Audit Period: Dr. Willie J. Harris (Through August 2004; presently on
Special Assignment at Doral Middle
School)

Current Principal: Mr. Orlando Milligan

Treasurer: Ms. Tara West-Virgil

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Interest Rate</u> | <u>6/30/04</u> |
|---------------------|--------------------------|--------------------------|
| Checking Account: | | |
| Wachovia Bank, N.A. | 0.10 | \$1,519.08 |
| | | <hr/> |
| TOTAL | | <u><u>\$1,519.08</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 8

ALTERNATIVE EDUC
 SCHOOL - 8141 JUVENILE JUSTICE CENTE

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| TRUST | 2,514.88 | 760.00 | 2,958.36 | .00 | 316.52 |
| GENERAL | 1,391.34 | 370.77 | 1,627.53 | .00 | 134.58 |
| INSTRUCTIONAL MATE | 272.97- | 13,064.65 | 11,723.70 | .00 | 1,067.98 |
| TOTAL | 3,633.25 | 14,195.42 | 16,309.59 | .00 | 1,519.08 |

| | | | | | | | |
|----------|----------|-------------|------------------|-------|-----|-------|----------|
| CHECKING | 1,519.08 | INVESTMENTS | .00 | SBMMF | .00 | TOTAL | 1,519.08 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

JAN MANN OPPORTUNITY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 16101 N.W. 44 Court, Opa-Locka, Florida 33056

Date Center Established: 1977

Grades: 6-8

Principal During Audit Period: Ms. Kim W. Cox (Through March 2005; presently at Miami Carol City Senior High School)

Current Principal: Ms. Deborah Carter

Treasurers: Ms. Debbie Wellman (Through July 2003)
Ms. Gay Veal

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|---------------------------|
| Checking Account: | | | |
| Bank of America, N.A. | -- | -- | \$12,724.50 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>171.49</u> |
| TOTAL | | | <u><u>\$12,895.99</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 4

ALTERNATIVE EDUC
 SCHOOL - 8101 JAN MANN OPP. CENTER

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| CLASSES AND CLUBS | 516.61 | 1,632.00 | 795.30 | 282.70- | 1,070.61 |
| TRUST | 1,646.58 | 1,554.96 | 2,284.53 | 1,767.45 | 2,684.46 |
| PROPERTY DEPOSITS | 39.00 | .00 | .00 | 39.00- | .00 |
| INSTRUCTIONAL AIDS | 17.06 | .00 | .00 | .00 | 17.06 |
| GENERAL | 699.28 | 1,270.08 | 752.50 | 274.82- | 942.04 |
| INSTRUCTIONAL MATE | 3,776.03- | 39,848.99 | 26,720.21 | 1,170.93- | 8,181.82 |
| TOTAL | 857.50- | 44,306.03 | 30,552.54 | .00 | 12,895.99 |

| | | | | | | | |
|----------|-----------|------------------|-----|-------|--------|-------|-----------|
| CHECKING | 12,724.50 | INVESTMENTS | .00 | SBMMF | 171.49 | TOTAL | 12,895.99 |
| | | ACCOUNTS PAYABLE | .00 | | .00 | | |

SPECIALIZED EDUCATION CENTERS

NEVA KING COOPER EDUCATIONAL CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE CENTER

Address: 151 N.W. Fifth Street, Homestead, Florida 33030

Date Center Established: 1984

Grades: PK-12

Principal: Dr. Alberto T. Fernandez

Treasurer: Ms. Linda S. Lara

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Interest Rate</u> | <u>6/30/04</u> |
|---------------------------|--------------------------|---------------------------|
| Checking Account: | | |
| Community Bank of Florida | 0.15 | \$18,613.45 |
| | | <hr/> |
| TOTAL | | <u><u>\$18,613.45</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

SPECIALIZED EDUC

SCHOOL - 0921 NEVA KING COOPER ELEME

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|----------------------|----------------------|-------------|-------------------|-----------------|-------------------|
| ----- | ----- | ----- | ----- | ----- | ----- |
| CLASSES AND CLUBS | | | | | |
| MUSIC CLUB | 8.94 | .00 | .00 | .00 | 8.94 |
| CLASSES AND CLUBS | 8.94 | .00 | .00 | .00 | 8.94 |
| TRUST | | | | | |
| DONATIONS | .00 | 600.00 | .00 | .00 | 600.00 |
| FIELD TRIPS | 122.27 | .00 | .00 | .00 | 122.27 |
| SPECIAL EVENTS | 22.02 | .00 | .00 | .00 | 22.02 |
| SPECIAL PURPOSE | 1,026.08 | 14,625.10 | 7,071.47 | 144.28 | 8,723.99 |
| UNCLAIMED STALE- | 144.28 | .00 | .00 | 144.28- | .00 |
| UNITED WAY | .00 | 23.00 | 23.00 | .00 | .00 |
| HURRICANE DONATI | 14.50 | .00 | .00 | .00 | 14.50 |
| TRUST | 1,329.15 | 15,248.10 | 7,094.47 | .00 | 9,482.78 |
| GENERAL | | | | | |
| GENERAL MISCELLA | 1,992.52 | .00 | 88.01 | .00 | 1,904.51 |
| INTEREST | .00 | 19.67 | .00 | .00 | 19.67 |
| GENERAL | 1,992.52 | 19.67 | 88.01 | .00 | 1,924.18 |
| INSTRUCTIONAL MATERI | | | | | |
| FUND-9 INST. MAT | 5,486.70 | 14,587.46 | 12,876.61 | .00 | 7,197.55 |
| INSTRUCTIONAL MATE | 5,486.70 | 14,587.46 | 12,876.61 | .00 | 7,197.55 |
| TOTAL | 8,817.31 | 29,855.23 | 20,059.09 | .00 | 18,613.45 |
| ----- | | | | | |
| CHECKING | 18,613.45 | INVESTMENTS | .00 SBMMF | .00 TOTAL | 18,613.45 |
| | | | ACCOUNTS PAYABLE | .00 | |

REGION CENTER V SCHOOLS

PAUL W. BELL MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 11800 N. W. 2 Street, Miami, Florida 33184

Date School Established: 1997

Grades: 6-8

Principal: Mr. James Haj

Treasurers: Ms. Luised Tirado (Through August 2003)
Ms. Zenia Colon (Through February 2005)
Ms. Jennifer Gonzalez

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|----------------------------|
| Checking Account: | | | |
| Wachovia Bank, N.A. | -- | 0.10 | \$ 11,834.84 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>33,289.90</u> |
| TOTAL | | | <u><u>\$ 45,124.74</u></u> |

PAUL W. BELL MIDDLE SCHOOL (Continued)

Property, Payroll, and Food Service

Property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll and food service procedures were generally adhered to.

Internal Funds

With the exception of the material ticket sales noted below, the financial statement of the internal funds of the school presents fairly, in all other material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted below.

Material Tickets

1. An analysis of material tickets sales disclosed a difference of \$1,200 between potential sales of \$2,910 and collections of \$1,710. A follow up to this analysis revealed that a teacher had taken home \$540 from the sale of material tickets for the 2004-05 school year, instead of submitting these monies to the treasurer for deposit. When the issue was brought to the attention of the school administration, the teacher submitted the funds to the treasurer for receipt and deposit. Sections 3-2 and 7-8 of the Manual of Internal Accounting and Section II, Chapter 2 and Section III, Chapter 7 of the **new** Manual of Internal Fund Accounting establish the guidelines for the sale of material tickets, which require that all material tickets be properly accounted for and that collections of money by school employees be promptly deposited. We recommend compliance with established procedures and that better controls be established over the handling of material tickets.

AS OF: 06/30/04 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/29/04
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 75

SCHOOL - 6041 PAUL W. BELL MIDDLE SC ACCESS CENTER V


| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| MUSIC | 496.60 | 600.00 | 742.22 | .00 | 354.38 |
| CLASSES AND CLUBS | 18,637.50 | 87,154.37 | 84,317.31 | 1,827.05 | 23,301.61 |
| TRUST | 4,396.70 | 38,326.72 | 33,215.97 | 3,504.32 | 13,011.77 |
| PROPERTY DEPOSITS | 2,977.22 | 1,381.25 | 3,415.44 | .00 | 943.03 |
| INSTRUCTIONAL AIDS | 2,536.92 | 5,729.00 | 5,514.10 | 29.12- | 2,722.70 |
| GENERAL | 2,999.85 | 14,993.39 | 10,149.66 | 5,302.25- | 2,541.33 |
| INSTRUCTIONAL MATE | 3,634.51 | 45,605.19 | 46,989.78 | .00 | 2,249.92 |
| TOTAL | 35,679.30 | 193,789.92 | 184,344.48 | .00 | 45,124.74 |

| | | | | | | | |
|----------|-----------|-------------|------------------|------|-----------|-------|-----------|
| CHECKING | 11,834.84 | INVESTMENTS | .00 | SBMF | 33,289.90 | TOTAL | 45,124.74 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

MEMORANDUM

May 25, 2005

TO: Mr. John F. Gilbert, Region Superintendent
Region Center V

FROM: James R. Haj, Principal
Paul W. Bell Middle School 

SUBJECT: **RESPONSE TO INTERNAL FUNDS AUDIT OF PAUL W. BELL
MIDDLE SCHOOL FOR THE 2003-2004 SCHOOL YEAR**

The principal has reviewed and thoroughly discussed the internal funds audit report for the 2003-2004 school year with the appropriate personnel. A meeting was held with the interim treasurer and two teachers to discuss the audit exception and reviewed Sections 3-2 and 7-8 of the Manual of Internal Accounting and Section II, Chapter 2 and Section III, Chapter 7 of the **new** Manual of Internal Fund Accounting that establish the guidelines for the sale of material tickets.

The principal has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits. The principal will take a more active role in monitoring receipt and documentation of material tickets from Stores and Distribution (S&D) as well as the sale and collection of material tickets to students.

The principal will confer with the Business Director, Region Center V, for support to ensure compliance with procedures in the **new** Manual of Internal Fund Accounting.

AUDIT EXCEPTION

Material Tickets:

The following corrective actions were taken:

1. The principal directed the treasurer to immediately collect all outstanding material tickets. (April 2005)
2. The principal directed the treasurer to inform him about any teachers not following the procedures for distribution, collection, and accounting of material tickets as outlined in the **new** Manual of Internal Fund Accounting. Any discrepancies will be addressed immediately by the principal. (April 2005)

3. The principal informed the teachers who failed to adhere to the procedures for the collection of monies as stipulated in the **new Manual of Internal Fund Accounting**, that they will no longer be responsible for collecting monies for the sale of material tickets. (April 2005)
4. The principal directed the treasurer to go directly to classes to sell material tickets to students of teachers not authorized to sell tickets. The treasurer will sell material tickets in these classes at the beginning of each 9-week grading period.
5. The principal will conduct a meeting with all staff members at the beginning of the school year to review the **new Manual of Internal Fund Accounting** and the proper collection of monies. (August 2005)
6. The principal directed the treasurer to immediately notify him when newly ordered material tickets are received. (April 2005)

The following preventative strategies have been established and will be implemented by the principal to prevent recurrence:

1. The principal will review the material ticket distribution log and all material ticket accounts on a monthly basis to ensure that there are no discrepancies between potential material ticket sales and deposited collections.
2. The principal will review the material ticket invoice when they arrive at the school to ensure that the number of tickets on the invoice correspond with the tickets received. In addition, the principal will count each ticket to ensure that the tickets are in numerical order and that there is no discrepancy.
3. The principal will review, on a monthly basis, the serialized form and ticket distribution records, recaps of collections, and tally sheets to ensure that there are no missing tickets or tickets not in sequence. The principal will ensure that any missing tickets are accounted for with a certificate of loss and will follow-up on any discrepancies.
4. The principal will include a job target in his performance plans for the 2005-2006 school year designed to prevent recurrence of an audit exception.

cc: Dr. Melanie M. Fox, Business Director
Region Center V

OLYMPIA HEIGHTS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 9797 S.W. 40 Street, Miami, Florida 33165

Date School Established: 1948

Grades: PK-5

Principal: Ms. Francisca C. Nobregas

Bookkeeper: Ms. Marina Gutierrez

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|---------------------------|
| Checking Account: | | | |
| Wachovia Bank, N.A. | -- | 0.10 | \$ 1,731.24 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>5,905.23</u> |
| TOTAL | | | <u><u>\$ 7,636.47</u></u> |

OLYMPIA HEIGHTS ELEMENTARY SCHOOL (Continued)

Property and Payroll

Property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to.

Internal Funds

With the exception of the field trip activities noted below, the financial statement of the internal funds of the school presents fairly, in all other material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted below.

Field Trips

1. During our review of field trips for the 2003-04 and current fiscal year we noted the following:
 - a. We were unable to verify whether all revenues were fully realized for field trips to MGM Studios and Island of Adventure that otherwise generated revenues of \$12,320 during the 2003-04 fiscal year. According to the school administration, amounts collected from students varied depending on the amenities purchased by the student and whether the students' parents attended as chaperones. However, a list of students and chaperones with corresponding charges was not evident.
 - b. As a follow up, we reviewed two field trips for the current year. Using alternative procedures we were able to establish that revenues were fully realized for a trip to Disney World. However, we were unable to determine whether all revenues were realized for the field trip to the Island of Adventure, which otherwise generated revenues of \$4,530. According to the field trip sponsors, 33 students attended the field trip at no charge and their cost was offset by revenues from club fund-raisers. A signed complementary list was not evident. In addition, amounts collected from students and chaperones varied depending on whether transportation and/or meals were provided; however, a list of students and chaperones with the corresponding charges was not evident.
 - c. The prices on the Field Trip Permission Request Form did not always agree with the amounts collected from the students.

During the exit conference, the school provided us with several spreadsheets to document the collections corresponding to the 2003-04 field trip to MGM Studios. Subsequently, we returned to the school and were able to trace this information to receipts issued and posted to the accounts; however, not all the necessary documentation was provided to enable us to verify the potential revenues of all field trips tested. Sections 2-1 and 7-1 of the Manual of Internal Accounting and Section IV, Chapter 1 of the **new** Manual of Internal Fund Accounting establish the procedures for conducting field trip activities. We recommend proper documentation and closer monitoring of these activities.

ACCESS CENTER V

SCHOOL - 4091 OLYMPIA HEIGHTS ELEMEN

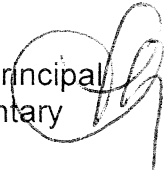
| FUNDS ----- | BEGINNING BALANCE ----- | RECEIPTS ----- | DISBURSE- MENT ----- | NET TRANSFER ----- | ENDING BALANCE ----- |
|----------------------|-------------------------------|-------------------|----------------------------|--------------------------|----------------------------|
| CLASSES AND CLUBS | | | | | |
| CHEERLEADERS | 12.71 | .00 | .00 | .00 | 12.71 |
| SAFETY PATROL | .83 | 4,124.59 | 3,682.65 | .00 | 442.77 |
| MUSIC CLUB | 115.57 | 5,900.95 | 5,327.74 | 11.95 | 700.73 |
| CLASSES AND CLUBS | 129.11 | 10,025.54 | 9,010.39 | 11.95 | 1,156.21 |
| TRUST | | | | | |
| DONATIONS | 609.08 | 3,000.00 | 3,161.56 | .00 | 447.52 |
| FIELD TRIPS | 1,003.74 | 17,165.50 | 17,782.84 | 386.40- | .00 |
| FUND RAISING | 1.00 | .00 | .00 | 1.00- | .00 |
| LIBRARY | 1,234.19 | 80.51 | 2,111.52 | 1,572.15 | 775.33 |
| LOST&DAMAGE TEXT | 156.01 | .00 | 156.01 | .00 | .00 |
| SPECIAL PURPOSE | 581.40 | 602.43 | 2,783.24 | 2,982.17 | 1,382.76 |
| UNCLAIMED STALE- | 149.00 | .00 | .00 | 149.00- | .00 |
| UNITED WAY | .00 | 816.73 | 808.20 | .00 | 8.53 |
| BOOK FAIR | .00 | 6,173.13 | 4,601.01 | 1,572.12- | .00 |
| PAPERBACKS - 1 | 109.69 | .00 | .00 | 106.69- | 3.00 |
| MUSIC | 11.95 | .00 | .00 | 11.95- | .00 |
| GRANTS 1 | 4.13 | 500.00 | 465.25 | 38.88- | .00 |
| CHORUS UNIFORMS | .00 | 998.03 | 998.03 | .00 | .00 |
| TRUST | 3,860.19 | 29,336.33 | 32,867.66 | 2,288.28 | 2,617.14 |
| GENERAL | | | | | |
| GENERAL MISCELLA | 2,395.78 | .00 | 1,957.51 | 681.94 | 1,120.21 |
| CASH OVER & SHOR | .00 | 9.80 | .00 | .00 | 9.80 |
| INTEREST | .00 | 197.22 | .00 | .00 | 197.22 |
| SCHOOL PICTURES | .00 | 8,132.00 | 5,149.83 | 2,982.17- | .00 |
| REPAIR & MAINTEN | .00 | .00 | 210.92 | .00 | 210.92- |
| DONATIONS | .00 | 727.48 | .00 | .00 | 727.48 |
| GENERAL | 2,395.78 | 9,066.50 | 7,318.26 | 2,300.23- | 1,843.79 |
| INSTRUCTIONAL MATERI | | | | | |
| FUND-9 INST. MAT | 7,987.36 | 12,196.90 | 18,164.93 | .00 | 2,019.33 |
| INSTRUCTIONAL MATE | 7,987.36 | 12,196.90 | 18,164.93 | .00 | 2,019.33 |
| TOTAL | 14,372.44 | 60,625.27 | 67,361.24 | .00 | 7,636.47 |

| | | | | | | | |
|----------|----------|-------------|------------------|-------|----------|-------|----------|
| CHECKING | 1,731.24 | INVESTMENTS | .00 | SBMMF | 5,905.23 | TOTAL | 7,636.47 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

MEMORANDUM

May 25, 2005

TO: Mr. John F. Gilbert, Region Superintendent
Region Center V

FROM: Frances C. Nobregas, Principal
Olympia Heights Elementary 

SUBJECT: **RESPONSE TO INTERNAL AUDIT OF OLYMPIA HEIGHTS
ELEMENTARY SCHOOL FOR THE 2003-2004 SCHOOL YEAR**

The principal has reviewed and discussed the internal funds audit report for the 2003-2004 school year with the appropriate personnel. A meeting was held with the secretary-treasurer and the field trip coordinator, regarding pertinent procedures in Sections 2-1 and 7-1 of the Manual of Internal Accounting and Section IV, Chapter I of the new Manual of Internal Fund Accounting that establish the procedures for conducting field trip activities.

The principal has implemented corrective actions and preventative strategies to identify and eliminate similar conditions in the future. Effective immediately, a rigorous schedule for the monitoring of field trips has been implemented.

The principal will confer with the Region Center V Business Director, for support in maintaining compliance with the new Manual of Internal Fund Accounting. Close communication between the school administration, school secretary-treasurer, and the Region Center V Director will be established.

AUDIT EXCEPTION:

Field Trips

The following corrective actions were implemented immediately to avoid the recurrence of conditions leading to the exception:

1. The principal met with the secretary-treasurer and field trip sponsors to review the findings of the audit. The responsibilities of field trip sponsors and the treasurer were reviewed relative to the audit concerns. (May 2005)
2. The principal and the secretary-treasurer reviewed Sections 7-1 and 7-2 of the Manual of Internal Accounting and Section IV, Chapter 1 of the new Manual of Internal Fund Accounting as it relates to fund-raising procedures, documentation of complimentary/reduced fares for field trip participation, and record-keeping of free/reduced fares. (May 2005)
3. The principal will explain the proper procedures for field trips to the sponsors (teachers) in a faculty meeting, delineating the proper

documentation and recordkeeping procedures required in the Manual of Internal Accounting and the **new** Manual of Internal Fund Accounting. (August 2005)

4. The principal directed the sponsor to complete an application for each Fund-Raising Activity and ensure that it has been signed by the sponsor, the principal and the treasurer. (May 2005)
5. The principal met with the secretary-treasurer to develop a customized spreadsheet to summarize all expenditures. This spreadsheet will be used to monitor and document all future field trip expenses for each field trip. (May 2005)
6. The principal directed each sponsor to complete a Complimentary List delineating the reduced/free fares and the amount of credit they receive and attach the list to the Monthly Operating Report. (May 2005)
7. The principal directed all field trip sponsors to complete the proper documentation for each student including individual cost, deposits and/or credits, and to maintain a log of this information to be submitted as part of the Monthly Operating Report. (May 2005)
8. The principal directed the secretary-treasurer to meet with her on a monthly basis to review all field trip activity. (May 2005)

The following preventative strategies have been established and will be implemented by the principal to prevent recurrences:

1. The principal will review the Monthly Operating Reports to ensure that they balance and include the list of students who received any credit towards field trips. Problems will be discussed with the sponsor and corrected immediately.
2. The principal, prior to granting permission for a fund-raiser will review the Application for Fund-Raising Activity with the sponsor and the secretary-treasurer to ensure that it is complete and that the charges to the students cover the cost of the field trip. No sales will be conducted until this document is complete, accurate, and on file in the secretary-treasurer's office.
3. The principal will review the spreadsheet for each field trip to ensure that it includes all free and/or reduced fare prices, a list of all free chaperones, entrance fees, and regular fees for students, and cost of food vouchers. Discrepancies will be addressed immediately.
4. The principal, during her monthly meeting with the secretary-treasurer, will review the status of all ongoing fieldtrip activities.

Errors associated with fund-raising events for field trips will be corrected immediately.

5. The principal will include a job target in her performance plans for the 2005-2006 school year designed to prevent recurrence of future audit exceptions.

cc: Dr. Melanie Fox, Business Director
Region Center V

SNAPPER CREEK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 10151 S. W. 64th Street, Miami, Florida 33173

Date School Established: 1961

Grades: PK-5

Principal: Ms. Melanie L. Visnich

Bookkeepers: Ms. Cheryl Jones (Through January 2004)
Ms. Magaly Gomez

After School Care Program Manager: Ms. Miriam Alvarez (Through March 2005)
Position currently open

After School Care Program Secretaries: Ms. Trinidad Blaya (Through August 2003)
Ms. Sandra Montes (Through December 2003)
Ms. Jessica Toledano (Through October 2004)
Ms. Ofelia Balboa

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|-------------------------------|--------------------------|--------------------------|---------------------|
| Checking Account: | | | |
| City National Bank of Florida | -- | 0.10 | \$ 21,723.05 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>28,484.29</u> |
| TOTAL | | | <u>\$ 50,207.34</u> |

SNAPPER CREEK ELEMENTARY SCHOOL (Continued)

Property and Payroll

Property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to.

Internal Funds

With the exception of the Before/After School Care and Prekindergarten programs noted below, the financial statement of the internal funds of the school presents fairly, in all other material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration, except as noted below. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted below.

Before/After School Care Program (B/ASCP) and Prekindergarten Program

1. Our review of the records for the B/ASCP and Prekindergarten Program disclosed the following discrepancies:
 - a. The school reported to M-DCPS Police several instances where collections ranging between \$15 and \$240 and totaling \$361 were missing, and according to the principal, procedures were implemented to strengthen controls over the collection process. However, during our visit we noted that the clerk handling the deposit packages had in her possession many original receipts that should have been given to the payees upon payment of the fees. According to the clerk, parents would sometimes send the fees with the students or pay themselves, but would not wait for the receipt. Therefore, the receipts would be written, placed in a box and distributed later.
 - b. On March 2, 2005, the principal reported to M-DCPS Police that attendance records from the B/ASCP were missing for the months of August through December 2003 and February through April 2004. According to the principal, the missing records were recreated using information from different sources. However, although most records were recreated, the Before School Care Program attendance rosters for the months of January and February 2004 were not evident.
 - c. Student registration cards for the Prekindergarten Program were also recreated since they could not be located; however, the cards presented were not complete in that they did not contain the student information and were not signed by the principal or her designee.
 - d. In many instances, attendance rosters did not contain the summarizing information for the total attendance. These were completed at the request of the auditor.

As a result of these discrepancies, we also reviewed the B/ASCP and Prekindergarten Program up to March 2005 and determined that records for the current year were in order and that revenues were all properly realized. During our audit, the manager of the program resigned from the school. The Community School Procedures manual establishes the procedures for maintaining the records. We recommend compliance with the established procedures and continued monitoring of these activities by the school administration.


ACCESS CENTER V
 SCHOOL - 5121 SNAPPER CREEK ELEMENTA

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE | |
|----------------------|----------------------|-------------|-------------------|-----------------|-------------------|-----------|
| ----- | ----- | ----- | ----- | ----- | ----- | |
| CLASSES AND CLUBS | | | | | | |
| FUTURE EDUCATORS | 101.17 | .00 | .00 | .00 | 101.17 | |
| COMPUTER KIDS | 392.08 | .00 | .00 | .00 | 392.08 | |
| STUDENT COUNCIL | 27.70 | .00 | .00 | .00 | 27.70 | |
| FIFTH GRADE | .00 | 10,433.00 | 8,516.84 | .00 | 1,916.16 | |
| CLASSES AND CLUBS | 520.95 | 10,433.00 | 8,516.84 | .00 | 2,437.11 | |
| TRUST | | | | | | |
| FIELD TRIPS | 347.55 | 3,192.50 | 3,061.00 | .00 | 479.05 | |
| LIBRARY | 6,630.78 | 1,491.47 | 4,728.84 | 9.26- | 3,384.15 | |
| SPECIAL PURPOSE | 1,751.18 | 110.03 | 1,595.05 | 1,475.55 | 1,741.71 | |
| UNCLAIMED STALE- | .00 | .00 | .00 | 9.26 | 9.26 | |
| UNITED WAY | .00 | 1,816.00 | 1,816.00 | .00 | .00 | |
| BOOK FAIR | .00 | 13,154.13 | 9,718.29 | .00 | 3,435.84 | |
| FUTURE PROBLEM S | 89.78 | 5,306.04 | 5,175.95 | .00 | 219.87 | |
| MUSIC | 1,770.13 | 500.00 | 281.85 | .00 | 1,988.28 | |
| DONATION THREE | .00 | 2,500.00 | .00 | .00 | 2,500.00 | |
| SCHOOL SPECIAL P | 7,514.00 | 15,708.00 | 544.00 | 10,166.00- | 12,512.00 | |
| FIELD TRIPS 2 | .00 | 18,196.00 | 18,083.00 | .00 | 113.00 | |
| FIELD TRIPS 3 | 1,397.72 | 4,500.00 | 5,240.00 | .00 | 657.72 | |
| TEACHERS LEAD PR | 3.62 | .00 | .00 | .00 | 3.62 | |
| TRUST | 19,504.76 | 66,474.17 | 50,243.98 | 8,690.45- | 27,044.50 | |
| GENERAL | | | | | | |
| GENERAL MISCELLA | 13,069.34 | 192.97 | 3,228.08 | .00 | 10,034.23 | |
| INTEREST | .00 | 645.97 | .00 | .00 | 645.97 | |
| SCHOOL PICTURES | .00 | 8,179.00 | 5,227.89 | 1,475.55- | 1,475.56 | |
| TRAVEL | .00 | .00 | 109.00 | .00 | 109.00- | |
| EQUIPMENT | .00 | .00 | 4,902.00 | .00 | 4,902.00- | |
| DONATIONS | .00 | 159.94 | .00 | .00 | 159.94 | |
| MEMORY BOOKS | .00 | 3,348.00 | 2,870.00 | .00 | 478.00 | |
| GENERAL | 13,069.34 | 12,525.88 | 16,336.97 | 1,475.55- | 7,782.70 | |
| INSTRUCTIONAL MATERI | | | | | | |
| FUND-9 INST. MAT | 6,635.66 | 5,802.23 | 3,204.42 | .00 | 9,233.47 | |
| INSTRUCTIONAL MATE | 6,635.66 | 5,802.23 | 3,204.42 | .00 | 9,233.47 | |
| COMMUNITY SCHOOL | | | | | | |
| BEFORE/AFTER SCH | .00 | 201,537.80 | 201,537.81 | .01 | .00 | |
| COMM SCHL-ACTIVI | 4,350.92 | 2,771.90 | 3,413.25 | .01- | 3,709.56 | |
| PRE-K FEES | .00 | 62,060.10 | 72,226.10 | 10,166.00 | .00 | |
| SUBSIDIZED CHILD | .00 | 14,381.60 | 14,381.60 | .00 | .00 | |
| COMMUNITY SCHOOL | 4,350.92 | 280,751.40 | 291,558.76 | 10,166.00 | 3,709.56 | |
| TOTAL | 44,081.63 | 375,986.68 | 369,860.97 | .00 | 50,207.34 | |
| CHECKING | 21,723.05 | INVESTMENTS | .00 SBMMF | 28,484.29 | TOTAL | 50,207.34 |
| | | | ACCOUNTS PAYABLE | .00 | | |

MEMORANDUM

May 25, 2005

TO: Mr. John F. Gilbert, Region Superintendent
Region Center V

FROM: Ms. Melanie L. Visnich, Principal 
Snapper Creek Elementary

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF SNAPPER CREEK
ELEMENTARY SCHOOL FOR THE 2003-2004 SCHOOL YEAR**

The principal has reviewed and thoroughly discussed the internal funds audit report for the 2003-2004 school year with the appropriate personnel. A meeting was held with the new Before/After School Care Program Manager and the recently hired Community School Specialist to review procedures as outlined in the Community School Procedures manual. The Secretary/Treasurer, Before/After School Care Program Manager and the Community School Specialist employed during the audit period covered have subsequently resigned their positions.

The principal has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits. The principal will take a more active role in monitoring all personnel involved with the Before/After School Care Program functions and in the proper maintenance of Before/After School Care Program records.

The principal will confer with the Region Center V Business Director and the Community School office for support in maintaining compliance with all of the guidelines established in the Community School Procedures manual.

AUDIT EXCEPTION

Before/After School Care Program and Prekindergarten Program

The following corrective actions were taken:

1. The principal scheduled and participated in a training session conducted by staff from the Office of Adult/Vocational, Alternative and Community Education, with the Before/After School Care Program Manager and the Community School Specialist designed to thoroughly review the Community School Procedures manual. This document outlines procedures for maintaining fee waivers, attendance rosters and student registration cards. (May 2005)

2. The principal reviewed in detail with both the Community School Specialist and the Before/After School Care Program Manager the appropriate sections of the Community School Procedures manual. (May 2005)
3. The principal directed the Before/After School Care Program Manager and Community School Specialist to prepare and issue receipts to all payees immediately upon payment. (May 2005)
4. The principal directed the Before/After School Care Program Manager to verify each attendance roster at the end of the month to ensure that they are completed accurately and that the summary information is included on the rosters. The principal also directed the Before/After School Care Program Manager to submit the rosters to the principal for her signature acknowledging that they have been reviewed. The principal further directed the Before/After School Care Program Manager to make a hard copy of all attendance records and to maintain the records in a secure location in the main office. (May 2005)
5. The principal directed the Before/After School Care Program Manager to submit all registration cards for the prekindergarten program to her for a signature. (May 2005)
6. The principal requested ongoing support and training for the Before/After School Care Manager and the Community School Specialist from the Office of Adult/Vocational, Alternative and Community Education. (May 2005)

The following preventative strategies were established and will be implemented by the principal to prevent recurrence:

1. The principal will review the attendance rosters monthly, checking for completion and that the summary information listed on the roster is correct. Once the rosters are complete and accurate, the principal will sign the rosters and make a back-up copy. Further, on an unannounced basis, the principal will conduct a random check of the rosters that have been filed to ensure that they are complete, accurate, and have the signature of the principal as required. Discrepancies will be addressed immediately.
2. The principal will visually check to ensure that the Before/After School Care Program Manager and Community School Specialist have completed the registration cards and obtained the appropriate signatures. On a random basis, the principal will review the registration cards to ensure that the registration cards are being maintained in the proper order and are signed. If the registration cards are missing or have been

improperly filed, the principal will direct the Before/After School Care Program Manager and Community School Specialist to correct the cards immediately.

3. The principal will review all Before/After School Care Program records monthly to ensure accuracy and completeness. Furthermore, the principal will provide a secure location for all records to be maintained.
4. The principal, on a random basis, will check to ensure that payees are receiving receipts immediately upon payment. If this is not occurring, the principal will address this with staff immediately to correct the problem.
5. The principal, on a random basis, will review all prekindergarten registration cards to ensure that they include the principal's signature. Discrepancies will be addressed immediately.
6. The principal will include a job target in her performance plans for the 2005-2006 school year designed to prevent recurrence of future audit exceptions.

cc: Dr. Melanie Fox, Business Director
Region Center V

JANE S. ROBERTS K-8 CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 14850 S.W. Cottonwood Circle, Miami, Florida 33185

Date Center Established: 1989

Grades: PK-8

Principal During Audit Period: Dr. Esther Visiedo-Villaverde (Through June 2004; presently at Bent Tree Elementary School)

Current Principal: Ms. Ann Kinstler

Treasurer: Ms. Diana Zogbi

After School Care Program Manager: Mr. Lawrence F. Conte

After School Care Program Secretary: Ms. Ana Yanez

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/04</u> |
|------------------------------|--------------------------|--------------------------|---------------------------|
| Checking Account: | | | |
| SunTrust Bank | -- | 0.10 | \$9,952.60 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 1.86 | <u>26,372.91</u> |
| TOTAL | | | <u><u>\$36,325.51</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting.

ACCESS CENTER V

SCHOOL - 4691 JANE S. ROBERTS ELEMEN

| FUNDS ----- | BEGINNING BALANCE ----- | RECEIPTS ----- | DISBURSE- MENT ----- | NET TRANSFER ----- | ENDING BALANCE ----- |
|----------------------|-------------------------------|-------------------|----------------------------|--------------------------|----------------------------|
| MUSIC | | | | | |
| BAND RENTAL | 102.19 | 392.00 | 494.19 | .00 | .00 |
| MUSIC | 102.19 | 392.00 | 494.19 | .00 | .00 |
| CLASSES AND CLUBS | | | | | |
| DANCE | 431.50 | 3,169.25 | 3,286.63 | .00 | 314.12 |
| FUTURE EDUCATORS | 324.00 | 654.00 | 371.16 | .00 | 606.84 |
| ACTIVITIES GENER | 873.85 | .00 | 868.05 | .00 | 5.80 |
| STUDENT COUNCIL | 10.99 | 473.50 | .00 | .00 | 484.49 |
| SAFETY PATROL | 1,084.80 | 13,968.50 | 13,611.15 | .00 | 1,442.15 |
| CLASSES AND CLUBS | 2,725.14 | 18,265.25 | 18,136.99 | .00 | 2,853.40 |
| TRUST | | | | | |
| DONATIONS | 262.16 | 825.00 | 825.00 | 262.16- | .00 |
| FIELD TRIPS | 1,248.80 | 32,472.25 | 31,235.43 | .00 | 2,485.62 |
| LIBRARY | 3,268.58 | 2,583.24 | 8,227.91 | 6,035.95 | 3,659.86 |
| LOST&DAMAGE TEXT | .00 | 844.01 | 844.01 | .00 | .00 |
| SPECIAL PURPOSE | 4,289.52 | 420.00 | 6,834.40 | 8,884.54 | 6,759.66 |
| UNITED WAY | .00 | 1,647.81 | 1,647.81 | .00 | .00 |
| BOOK FAIR | .00 | 23,050.09 | 17,014.14 | 6,035.95- | .00 |
| DONATION TWO | .00 | 992.00 | 411.48 | .00 | 580.52 |
| DONATION THREE | .00 | 1,135.55 | 378.94 | .00 | 756.61 |
| TRUST | 9,069.06 | 63,969.95 | 67,419.12 | 8,622.38 | 14,242.27 |
| INSTRUCTIONAL AIDS A | | | | | |
| SCIENCE FEES | 541.64 | 1,584.00 | 1,321.98 | .00 | 803.66 |
| GENERAL MUSIC FE | 4.00 | 364.00 | 368.00 | .00 | .00 |
| INSTRUCTIONAL AIDS | 545.64 | 1,948.00 | 1,689.98 | .00 | 803.66 |
| GENERAL | | | | | |
| GENERAL MISCELLA | 18,135.79 | 145.00 | 9,749.65 | 262.16 | 8,793.30 |
| INTEREST | .00 | 648.70 | .00 | .00 | 648.70 |
| SCHOOL PICTURES | .00 | 18,719.00 | 11,698.62 | 7,020.38- | .00 |
| VENDING MACHINES | .00 | 2,439.44 | .00 | 1,864.16- | 575.28 |
| TRAVEL | .00 | 247.76 | 3,715.51 | .00 | 3,467.75- |
| DONATIONS | .00 | 922.40 | .00 | .00 | 922.40 |
| MEMORY BOOKS | .00 | 18,016.00 | 15,791.77 | .00 | 2,224.23 |
| GENERAL | 18,135.79 | 41,138.30 | 40,955.55 | 8,622.38- | 9,696.16 |
| INSTRUCTIONAL MATERI | | | | | |
| FUND-9 INST. MAT | 7,090.66 | 11,549.26 | 11,726.89 | .00 | 6,913.03 |
| INSTRUCTIONAL MATE | 7,090.66 | 11,549.26 | 11,726.89 | .00 | 6,913.03 |
| COMMUNITY SCHOOL | | | | | |
| BEFORE/AFTER SCH | .00 | 279,412.40 | 279,412.40 | .00 | .00 |
| COMM SCH CLASS F | .00 | 28,842.00 | 28,842.00 | .00 | .00 |
| COMM SCHL-ACTIVI | 2,106.33 | 3,510.00 | 3,799.34 | .00 | 1,816.99 |
| PRE-K FEES | .00 | 70,472.00 | 70,472.00 | .00 | .00 |
| SUBSIDIZED CHILD | .00 | 13,534.80 | 13,534.80 | .00 | .00 |
| COMMUNITY SCHOOL | 2,106.33 | 395,771.20 | 396,060.54 | .00 | 1,816.99 |
| TOTAL | 39,774.81 | 533,033.96 | 536,483.26 | .00 | 36,325.51 |

| | | | | | | | |
|----------|----------|-------------|-----|------------------|-----------|-------|-----------|
| CHECKING | 9,952.60 | INVESTMENTS | .00 | SBMMF | 26,372.91 | TOTAL | 36,325.51 |
| | | | | ACCOUNTS PAYABLE | .00 | | |

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.